REPORTS

ON THE

ADMINISTRATION

OF THE

EXCISE DEPARTMENT

(ABKARI AND OPIUM)

IN THE

BOMBAY PRESIDENCY, SIND, AND ADEN

FOR THE

FINANCIAL YEAR 1908-1909.

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Annual Reports.

Reports on the Administration of the Excise Department (A'bkári and Opium) in the Bombay Presidency, including Sind and Aden, for the financial year 1908-09.

No. 500.

REVENUE DEPARTMENT.

Bombay Castle, 19th January 1910.

Letter from the Commissioner of Customs, Salt, Opium, and A'bkári, No. 6492, dated 14th October 1909—Submitting the Report on the Administration of the Excise Department (A'bkári and Opium) of the Presidency proper for the financial year 1908-09.

Memorandum from the Commissioner in Sind, No. C.—616, dated 15th September 1909—Forwarding, with his review, a letter No. 2732, dated the 4th idem, from the Assistant Commissioner of Salt, Excise, and Opium in Sind, who submits the Report on the Administration of the Excise Department (A'bkári and Opium) of the Province of Sind for the financial year 1908-09.

Memorandum from the Political Resident, Aden, No. A.—1243, dated 19th May 1909—Submitting the Report on the Administration of the Excise Department (A'bkári and Opium) at Aden and Perim for the financial year 1908-09.

RESOLUTION.—There was a considerable decrease both in the issues of country spirit from the distilleries and in the sales from the shops in the Presidency proper and in Sind, while in Aden there was a small increase. The decrease would be a cause for sincere congratulation if it were possible to believe that it was of a permanent nature and if it were not accompanied by an increase in the consumption of other intoxicants. But it is obvious that the principal cause of the decrease, namely, the occurrence of a Sinhast year, is of a purely temporary character; and it appears from the report that even this factor led in some districts, *e. g.*, Ahmedabad and Bijápur, to an increase in consumption, owing to the celebration of as many weddings as possible before the marriageless year began. In many districts there was an activity which assumed the form of a movement in favour of temperance; but as the object was rather, as the Commissioner reports, the discrediting of Government, and the means employed were intimidation and compulsion, the effect produced was transitory and no advance was made in modifying the customs of those numerous classes who are restrained by no religious or other sanction from partaking of intoxicating drink. Only in Ahmedabad and Kaira was there a true temperance movement, based on morality and employing methods of persuasion. So far as it extended this movement was effective. The diminution of 77 in the number of shops is in the case of no district cited as a cause of a decrease in consumption. In parts of the Presidency the character of the agricultural season and the high prices of food grains restricted the power to spend on the luxury of liquor, while elsewhere increase in industrial activity and high wages led to that larger consumption which appears to be inevitable so long as there is no advocate of temperance to preach to the people and persuade them to abstinence, after the manner of Dádurám Dharala amongst his own people in Kaira and Ahmedabad. Rates of still-head duty were raised only in Bombay Town and Island and in the Konkan, and the rise is reported to have reduced consumption except in Kánara (coast tálukas) where local circumstances more than countervailed the enhanced price of spirit, and in Kolába where the enhancement of duty applied to one táluka only. Of the nine districts in which the duty remained unchanged but taxation was enhanced by the imposition of license fees, settled by competition at auctions, there was an increase in consumption in four (Ahmedabad, Sholápur, Dhárwár, and Bijápur). This increase appears to be accounted for by causes other than the change of system (industrial activity, high wages, and marriages in anticipation of a Sinhast year), except in Ahmedabad where spirit is said to have been sold at a lower price than in previous years. This lowering of the actual selling price in face of an enhancement in the incidence of taxation from Rs. 3-13-3 to Rs. 4-12-8 per proof gallon and of maximum selling prices raised by 4 annas and 6 annas per gallon 25° U. P. is not explained in the Report.

In the auction districts generally the consumption does not appear to have been forced up in proportion to the extravagant prices bid—except in the Ahmednagar District—at the auctions of the shops. Measures for reducing the evils attendant on such bidding have been taken, and the whole question of the auctioning of shops is being discussed by this Government with the Government of India. In Sind a general cause of the decrease in the consumption of country spirit is said to be the growing taste for foreign spirits. The figures of sales from foreign liquor shops in the Province as a whole do not indicate the growth of such a taste, the sales of spirits at these shops having fallen from 57,170 gallons in 1907-08 to 54,400 gallons in 1908-09. The decrease, however, is confined to Karáchi and the Upper Sind Frontier, Hyderabad, Sukkur, and Lárkana showing distinct increases; and the figures for the Province are more than 3,000 gallons in excess of those for 1906-07. It is noteworthy that the importation of potable foreign spirits other than rectified spirit undenatured increased in Bombay by 13,000 gallons, and the sales at shops by more than 68,000 gallons, almost wholly in Bombay Town and Island; while at Karáchi the importations of brandy, whisky, and other spirits increased by more than 34,000 gallons. Bombay Town and Island shows also a heavy increase in sales of foreign fermented liquors (which is explained, however, to be rather apparent than real) and of foreign wines, while Sind records an increase in consumption of foreign wines and liqueurs, and only a nominal, not a real, decrease in foreign fermented liquors. These increases in the sales of foreign liquor, which is consumed more by the well-to-do and educated classes than by the mass of the population, are in striking contrast with the fall in the consumption of country spirit which is the drink of the common people. It seems probable that the tendency of the former classes to indulge in European liquors increased, while the drinking propensities of the latter were checked by the observance of the religious traditions of a Sinhast year.

2. Notwithstanding the decrease in consumption, the revenue from country spirit in the Presidency proper rose by Rs. 74,000, the falling off in still-head duty receipts being more than counterbalanced by the imposition of license fees in nine districts in which they were not previously levied. Under the head of toddy, revenue decreased by nearly Rs. 12,000, while reported sales rose by over 113,000 gallons. The increase in consumption was probably much greater than this, since domestic consumption licenses, under which there is no record of consumption, rose from 7,763 to 7,831, while tree-foot booth and shop licenses, under which consumption is recorded by the licensees without, however, any adequate check by the Department, decreased from 1,865 to 1,797, the total number of licenses remaining stationary at 9,628. The number of trees licensed to be tapped increased by 2,629. The net decrease in revenue appears to be due principally to outstandings (in Thána and Bijápur). Of districts which show notable increases in reported sales of toddy, Dhárwár and Kánara Coast record also an increase in the consumption of country spirit, and Thána, Ratnágiri, and Poona a decrease. Belgaum, Bijápur, Sholápur, and Kolába with decreases in toddy have increases in country spirit. There appears from the figures to have been some tendency, in the conditions of the year, for the cheaper drink, toddy, to replace the more costly country spirit; but the substitution does not seem to have been in any degree general, and there are no indications of a permanent set in that direction.

3. The rise in the consumption of foreign liquor and of toddy was accompanied by an increase in the sales of intoxicating drugs from 56,144 seers to 57,435 seers and of opium from 82,807 lbs. to 85,818 lbs. in the Presidency proper. In Sind the sales of intoxicating drugs rose while those of opium fell; in Aden opium increased and drugs decreased. There was a marked rise in revenue under these heads; and the total realizations of the year amounted to very nearly one and a half crore of rupees in the Presidency proper, in Sind to more than seventeen and two-thirds lákhs, and to little short of one lákh in Aden. These results are no doubt due in part to improved administration resulting from the re-organization of the establishments, which entailed an increase in expenditure of nearly four lákhs in the Presidency proper and of nearly Rs 30,000 in Sind; in Aden there was no change. The greater effectiveness of the staff is reflected in the increased number of offences detected under all heads pertaining to country spirit. Kaira continues to afford by far the highest number of cases of illicit distillation and in this district, and to a less degree in Thána, the Panch Maháls, Dhárwár,

Násik, and West Khándesh, there is reason to fear that a considerable consumption of untaxed spirit still remains unrecorded. Government note with satisfaction the Commissioner's comments on the working of the Excise establishments and the co-operation of the Revenue staff. The Commissioner will doubtless check the tendency to over-concentration which he mentions. The Inspectors and Sub-Inspectors are highly paid and responsible officers and should be employed to the fullest extent.

4. The attention of the Commissioner of Customs, Salt, Opium, and A'bkári is invited to the orders issued in Government Resolution No. 568, dated 19th January 1909, and paragraph 2 of Government Resolution No. 1834, dated 20th February 1909, in accordance with which the Report under review should have indicated what action had been taken during the year with regard to consulting and recording local opinion in the matter of the number and location of liquor shops, the number of towns and municipalities in which local committees had been set up for that purpose, and the extent to which non-official opinion was represented on such committees.

R. D. BELL,

Under Secretary to Government.

To

The Commissioner in Sind,
The Commissioner of Customs, Salt, Opium, and A'bkári,
The Commissioners of Divisions,
All Collectors, including the Collectors and Deputy Commissioners in Sind,
The Collector of Customs, Bombay,
The Collector of Salt Revenue, Bombay,
The Collector of Bombay,
The Private Secretary to His Excellency the Governor,
The Political Resident, Aden,
All Political Agents (including the Collectors who are also Political Agents),
The Accountant General,
The Assistant Commissioner of Salt, Excise, and Opium in Sind,
The Collector of A'bkári, Aden,
The Collector of A'bkári, Deesa,
The Political Department of the Secretariat,
The Judicial Department of the Secretariat,
The Compiler, General Administration Report,
The Editors' Tables and Editors of Newspapers,
The Oriental Translator to Government.

} With copies of the Report.

The Government of India,
The Under Secretary of State for India.

} By letter.

No. of 1910.

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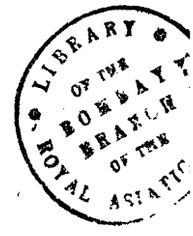
FOR THE

FINANCIAL YEAR 1908-1909.



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References.

British Districts.

1. Under the Public or Private Distilleries Still head duty and License fee system.
2. Under the Public or Private Distilleries Still head duty and minimum guaranteed Revenue system.
3. Contract Distillery and Separate shop system

Native States.

4. Abkari Revenue leased to the British Government for a period of years and Abkari Administration under system No. 2 above.
5. Under Contract Distillery and Separate shop system
6. Under Treaty engagements working their Abkari under British system.
7. Maintaining a shopless belt along their frontier, marching with tracts coming under heads 2 and 3.

Foreign Settlements

8. Portuguese Indian Settlements.

BOMBAY PRESIDENCY
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AHMEDNAGAR
AURANGABAD
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SATARA
SHOLAPUR
KOLHAPUR
BELGAUM
DHARWAR
KARWAR
GOA
RATNAGIRI
ALIBAG
BROACH
BARODA
CAMBAY
AHMEDABAD
SURAT
DHULIA
RAJKOT
GULF OF CAMBAY
CENTRAL INDIA AGENCY
BERAR
HYDERABAD
MYSORE TER.
MADRAS PRES.

No. 6492 of 1909.

From

THE HON'BLE MR. W. W. DREW, B.A., I. C. S.,
Commissioner of Customs, Salt, Opium and A'bkári;

To

THE CHIEF SECRETARY TO GOVERNMENT,
Revenue Department.

Poona, 14th October 1909.

Sir,

I have the honour to submit my report on the administration of the Excise Department of the Bombay Presidency, exclusive of Sind and Aden, for the financial year 1908-09. The report deals with A'bkári and with Opium so far as the latter is an item of excise revenue in the Presidency proper, the imperial opium revenue being dealt with separately. INTRODUCTION.

2. Mr. A. C. Logan was in charge of the Department throughout the year. Personnel of the Department.

CHAPTER I.—SOURCES OF REVENUE.

3. The principal sources of the ábkári and opium revenue in this Presidency are— Sources of Revenue.

(*a*) the manufacture and sale of country liquor including toddy,

(*b*) the sale of liquor imported from foreign countries,

(*c*) the manufacture and sale of hemp drugs,

(*d*) the sale of opium and its preparations for home consumption.

In this report and its appended tables malt liquor and spirits of certain descriptions made in India but excised at the rates leviable under the Indian Tariff Act are dealt with as if they were imported.

CHAPTER II.—SYSTEMS OF ADMINISTRATION.

4. The usual short notes showing the corrections and alterations to be made in the chapters of the Government of India memoranda on "Intoxicating liquors," "Hemp Drugs" and "Opium" relating to this Presidency are attached as Appendices A, B and C. Corrections to be made in the Government of India Excise Memoranda shown in appendices.

5. The following are the material changes made during the year under report in the system and arrangements in force :— Changes in the year.

(1) A bonded warehouse at Ahmedabad for intoxicating drugs and the undermentioned bonded warehouses for country liquor were opened :

Ahmedabad City.		
A'nand (Kaira District).		
Broach City.		
Bulsár	...	Surat District.
Bárdoli	...	
Haliyál	...	Kánara District (above-ghát).
Sirsi	...	
Yellápur	...	
Siddápur	...	
Dhárwár City	...	Dhárwár District.
Gadag	...	
Belgaum City.		
Bijápur City.		
Sholápur City.		

(2) The rates of still-head duty on country spirit per gallon were raised by the amounts shown below (with a corresponding increase in the maximum selling prices except in the case of the Town and Island of Bombay where such prices have not been fixed) in the following areas :—

THA'NA DISTRICT.

Mhowra Spirit.

	25° U. P. Annas.	60° U. P. Annas.
The whole of the Thána District excluding the towns of Thána, Bándra and Coorla of the Sálsette Táluka and the Kalyán Táluka	4	2

Toddy Spirit.

Town of Thána of the Sálsette Táluka	1-6	0-9
The rest of the Sálsette Táluka and the Bassein Táluka	5-6	2-9

BOMBAY TOWN AND ISLAND.

Mhowra spirit	8	0
Toddy spirit	8	2-11

KOLA'BA DISTRICT.

Pen Táluka	4	2

RATNA'GIRI DISTRICT.

Toddy spirit	2	1

KA'NARA DISTRICT.

		40° U. P.
Toddy spirit	2	1-7

(3) In the Deesa Cantonment duty Re. 1 per gallon of 25° U. P. liquor imported into the Cantonment was levied.

(4) The fee payable for a license to sell methylated spirit was reduced from Rs. 50 in the Bombay City and Rs. 25 in the mofussil to rupee one per annum.

(5) The tree-tax on trees tapped for toddy by the Kaliparaj in Bulsár east and Pardi Táluka was raised from Re. 1 to Rs. 1-4 and in Bulsár west from Re. 1 to Rs. 1-8 from the 1st August 1908.

Ahmedabad.	Sholápur.
Kaira.	Bijápur.
Panch Maháls.	Dhárwár.
Broach.	Kánara (above-ghát).
Surat.	

(6) The District Monopoly System, which prevailed in the marginally noted districts, was replaced from the 1st April 1908 by the contract distillery and single shop auction system.

(7) The contract distillery and single shop minimum guarantee system, which was in force in the districts of Násik and East and West Khándesh, was replaced from the 1st April 1908 by the contract distillery and single shop auction system.

(8) Various changes (too many to be mentioned in detail in this report) were made in the mofussil country spirit licenses and in the Bombay City country spirit, foreign liquor, and toddy licenses in accordance with the recommendations of the Excise Committee so far as approved by the Government of India.

(9) Government Notification No. 12405, dated the 14th December 1907, prohibited from the 1st April 1908 in certain specified areas the sale of (*a*) medicated articles containing 20 per cent. or upwards but not more than 42 per cent. of proof spirit except by (i) medical practitioners, chemists, etc.,

holding a special license granted in this behalf by the Collector at a fee of Rs. 25 per annum and (ii) licensed foreign liquor dealers; and (*b*) of medicated articles containing more than 42 per cent. of proof spirit except by licensed foreign liquor dealers.

6. The map appended shows the distribution of the various systems of administration of country spirit both in British districts and in Native States of which the ábkári revenues have been leased to Government or are managed under agreements or arrangements made with the Chiefs.

CHAPTER III.—Country Spirit.

Use of different descriptions how distributed.

7. From the above category spirits excised at tariff rates are excluded. Most of the country spirit consumed in the Presidency is made from the dried flowers of the mhowra tree (Bassia latifolia), which is common in some districts and Native States in Gujarát, in the western portions of Khándesh and Násik, in the inland tálukas of Thána, and in two tálukas of the Kolába District. Large quantities of mhowra flowers are also imported from the Central Provinces.

In the Town and Island of Bombay and in the tálukas of Sálsette and Bassein of Thána both mhowra spirit and toddy spirit are sold. Throughout the Ratnágiri District and in the coast tálukas of Kánara toddy spirit is principally sold, and the sale of mhowra spirit is permitted only at such shops as the Collector may specify. While in the districts of Bijápur, Belgaum, Dhárwár and Kánara (above-ghát) the spirit consumed during the year under report was arrack or rum manufactured from molasses supplied by Messrs. Parry and Company from their distillery at Nellicoopam in the district of South Arcot in the Madras Presidency. In the current year the contract for the manufacture and supply of spirit to these districts has changed hands and the spirit now contracted to be supplied which is to be manufactured locally is either mhowra or jaggri.

Receipts from still-head duty.

8. The total receipts from still-head duty in the Presidency proper (Imperial Form No. 1, column 7) amounted to Rs. 91,84,382 as compared with Rs. 97,74,630 in the previous year, a decrease of Rs. 5,90,248. The most noticeable decreases occur in East Khándesh (Rs. 2,68,314), Poona (Rs. 1,54,158), West Khándesh (Rs. 1,49,839), Násik (Rs. 1,06,470), Thána (Rs. 38,944), Ahmednagar (Rs. 24,016) and Broach (Rs. 23,793), while Dhárwár, Belgaum, Ratnágiri and Ahmedabad show increases of Rs. 57,432, Rs. 45,454, Rs. 42,210, and Rs. 42,000, respectively. The City of Bombay shows an increase of Rs. 32,553. The causes of increase and decrease are explained in a later paragraph.

Working of the District Monopoly System.

9. The only areas where the district monopoly system was maintained during the year were the districts of Thána, Kolába, Ratnágiri and Coast Kánara and the Native State of Sankheda Mewás. The Thána and Kolába farms were continued to the same contractors for one year while those of Ratnágiri, Coast Kánara and Sankheda Mewás were so continued for the period of three years ending March 1911. The minimum guarantee for Thána was raised by Rs. 80,000, *viz.*, for Sálsette, Bassein and Máhim (Rs. 50,000), Dáhánu, Umbargaon and Jawhár (Rs. 20,000) and Kalyán, Váda, Bhiwndi, Sháhápur and Murbád (Rs. 10,000) and those for Ratnágiri and Sankheda Mewás were increased by Rs. 20,000 and Rs. 5,000 respectively. In the case of the other farms the guarantees remained unaltered. A deficiency of Rs. 28-13-2 in the minimum guarantee had to be made good by the farmers for Kalyán and four inland tálukas of the Thána District. In the case of the other farms the payments of still-head duty exceeded the guarantees by amounts ranging from Rs. 8,983 in the Sankheda Mewás to Rs. 1,15,538 in the Sálsette, Bassein and Máhim Tálukas of Thána. There was no change in the sources of supply of liquor to these farms.

Working of the Contract Supply System.

10. The contract supply and single shop auction system which was in force during the preceding year in the districts of Poona, Ahmednagar, Sátára and Belgaum was continued there and was newly introduced in the districts of

Ahmedabad, Kaira, Panch Maháls, Broach, Surat including the Dángs, Sholápur, Bijapur and Dhárwár and the above-ghát tálukas of the Kánara District. In the districts also of Násik, West Khándesh and East Khándesh the contract supply system had been introduced from 1st April 1907 for a period of two years but the shops had been given to the bidders of the highest guaranteed still-head duty. In the year under report they were sold by auction as in the other districts mentioned above. The names of the approved supply contractors for each of the districts enumerated above for the year under report, the rates accepted by Government for the supply of spirit to these districts and the sources of supply of spirit in each case are shown in the subjoined table :—

District.	Name of the supply Contractor.	Spirit whence supplied.	Spirit where delivered.	Sanctioned supply rates.	
				25° U. P. per gallon.	60° U. P. per gallon.
				Rs. a. p.	Rs. a. p.
Ahmedabad ...	Messrs. Dalal, Vakil and Co.	Government Central distillery at Godhra in the Panch Maháls.	Ahmedabad bonded warehouse ...	0 14 8	0 8 8
Kaira ...			Anand bonded warehouse ...	0 14 4	0 8 4
Panch Maháls ...			Godhra distillery ...	0 13 0	0 7 2
Broach ...			Broach Bonded warehouse ...	0 14 5	0 8 5
Surat ...	Messrs. Sorabji and Kavasji Dadabhoy Dubash.	Government Central distillery at Surat.	Surat distillery ... Bulsár bonded warehouse. Bardoli bonded warehouse.	0 12 0	0 6 6
Dángs ...	Do. ...	Ahwa distillery ...	Ahwa distillery ...	0 9 0	0 4 6
Poona ...	Do. ...	Government Central distillary at Mundhwa, near Poona.	Mundhwa distillery. Ahmednagar bonded warehouse. Sátára bonded warehouse. Sholápur bonded warehouse.	0 13 0	.....
Ahmednagar ...					
Sátára ...					
Sholápur ...					
Násik ...	Do. ...	Government Central distillery at Dhulia in West Khándesh.	Násik bonded warehouse. Málegaon bonded warehouse.	0 9 6	0 4 9
West Khándesh ...		Do. ...	Dhulia distillery. Nandurbár bonded warehouse.		
East Khándesh ...		Do. ...	Dhulia distillery. Jalgaon bonded warehouse.		
Bijápur ...	Messrs. Parry and Company.	Private distillery at Nellicoopam in the district of South Arcot, Madras.	Bijápur bonded warehouse.	0 10 5	0 5 7
Belgaum ...			Belgaum bonded warehouse.		
Dhárwár ...			Dhárwár bonded warehouse. Gadag bonded warehouse.	0 10 5	40° U. P. 0 8 4
Kánara (above-ghát) ...			Haliyál bonded warehouse. Yellápur bonded warehouse. Sirsi bonded warehouse. Siddápur bonded warehouse.	0 15 5	0 12 4

The revenue from license fees in the contract supply and auction districts during the year under report amounted to Rs. 12,24,875 as detailed in column 9 of the Imperial Form No. 1. These are however actual realisations including arrears and not the amounts bid for the year by the various licensees which were as follows :—Ahmedabad (Rs. 59,750), Kaira (Rs. 12,628), Panch Maháls (Rs. 23,395), Broach (Rs. 61,155), Surat including Dángs (Rs. 1,78,985), Poona (Rs. 1,41,770), Ahmednagar (Rs. 19,211), Sátára (Rs. 29,611), Sholápur (Rs. 43,727), Násik (Rs. 1,19,040), West Khándesh (Rs. 1,46,195), East Khándesh (Rs. 2,36,290), Bijápur (Rs. 21,819), Belgaum (Rs. 56,820), Dharwár (Rs. 76,312)

and Kánara above-ghát (Rs. 16,360). The amounts bid for the previous year in the districts of Poona, Ahmednagar, Sátára and Belgaum were Rs. 1,70,160, Rs. 47,366, Rs. 38,397 and Rs. 55,596 respectively. The great decrease in bids noticeable in Ahmednagar is due to the facts that undesirables were not allowed to bid and reckless bidding was stopped by selling the shop to the most suitable person as soon as a limit based on honest profits was reached. Elsewhere the bids were so extravagant that they could only be realised by the shop-keepers committing various malpractices, such as selling short measure, charging over the fixed maximum price and watering. The whole subject has already been reported upon in detail by Mr. Logan in his No. 5328, dated the 1st September 1908, printed as an accompaniment to Government Resolution No. 9747, dated the 25th September 1908, by which certain measures for mitigating the evils of the auction system have been approved. In this connection it may be mentioned that two country liquor shops in Poona, one in the Bhawani Peth and the other in Kirkee were managed departmentally during the whole year with a view of arriving at an accurate knowledge of the expenses of such shops and ascertaining how people who made what appeared to be extravagant bids for them contrived to make a profit out of them. The experiment has proved that liquor was sold during 1907-08 at a far higher price than was allowed by the licenses for that year and that there were other abuses as reported in detail by the Collector.

Column 8 of the Imperial Form No. 1 shows the aggregate payments on account of deficiencies in minimum guarantees made during the year in Násik, West Khándesh and East Khándesh Districts as Rs. 21,176; but it must be explained that this figure merely represents arrears for the previous year paid during the year in which the minimum guarantee system was, as explained above, replaced by the auction system.

License fees for sale of country spirit in Bombay.

11. The revenue from license fees for sale of country spirits realised in the City of Bombay amounted in the year to Rs. 6,50,369 (Imperial Form No. 1, column 9) as compared with Rs. 7,26,687 in 1907-08. The decrease of Rs. 76,318 was due to the fact that a large portion of the license fees due for the year under report was paid in advance in the preceding year.

Revenue from out-still farming system and other miscellaneous country spirit receipts.

12. The revenue from the out-still or lump farming system realised only in the Deesa Cantonment and the Akrani tract of West Khándesh (Imperial Form No. 1, column 11) amounted to Rs. 10,650 (Deesa Rs. 300 and Akrani Rs. 10,350) as against Rs 11,360 (Deesa Rs. 1,860 and Akrani Rs. 9,500) in the previous year. The decrease of Rs. 1,560 in Deesa was due to want of competition at the auction owing to bidders being uncertain whether Government intended to retain or abandon the Cantonment. The increase in the Akrani tract was due to a portion of fees (Rs. 1,750) due for the current year being paid in advance during the year under report. The actual bids for this tract for 1907-08 and 1908-09 were Rs. 9,500 and Rs. 8,600 respectively. The other miscellaneous receipts under the head "Country spirit" amounted during the year to Rs. 67,609 (Imperial Form No. 1, column 10) against Rs. 7,549 in the previous year. The increase of Rs. 60,060 is partly due to the introduction of the contract supply system in a number of districts during the year which has led to a general rise in overtime fees and such other sundry receipts but is chiefly due to (1) the sale-proceeds of the distillery plant at Belgaum realised in the year under report from Mr. Patel, the distillery contractor of that district for the current year, (2) the profit realised on the two country liquor shops in Poona managed on Government account, (3) the amounts paid by Messrs. Parry and Company, the Madras distillers, in the purchase of vats and other distillery plant to set up the warehouses given in their possession and (4) the amounts paid towards rent for these warehouses being included in these miscellaneous receipts.

Outturn of toddy spirit in Bombay, Ratnágiri and Kánara.

13. Toddy spirit was manufactured as in the previous year, only in Bombay, Ratnágiri and Kánara (coast). The outturn in Kánara (coast) exceeded that of the previous year by 2,858 gallons 25° U. P. but that in Bombay and Ratnágiri showed a decrease of 27,494 gallons and 4,635 gallons 25° U. P. respectively. The decrease in manufacture in Bombay is due to diminished consumption owing to the increase in duty, and in Ratnágiri, where

more trees were tapped, but less spirit was made, it is suspected that it is due to illicit sale of raw toddy. The toddy for distillation was drawn wholly from cocoanut and brab trees. In Bombay 5·8 gallons, in Ratnágiri 7·1 gallons and in Kánara 6·3 gallons were on the average required to manufacture one gallon of spirit of strength of 25° U.P. against 6 gallons, 7·01 gallons and 6·1 gallons respectively in the previous year. The nine distilleries in the Ratnágiri District were worked during the year by the country spirit farmers themselves. Of the three distilleries in Kánara, two, *viz.*, Shirali and Gangawali, were worked by the farmer and the third at Kodibag was worked by other distillers.

Working of the mhowra flowers section.

14. The special provisions of the Bombay Abkári Act relating to mhowra flowers were in force during the year under report in the Thána, Kolába and Broach Districts, the Párdi, Bulsár and Chikhli Tálukas of the Surat District and in the Násik District, exclusive of the Peint Táluka and the marginally noted villages in the Kalvan Táluka, the latter villages being exempted from the operation of the mhowra flowers restrictions by Government Notification No. 9014, dated the 9th September 1907. The period of the mhowra vacation during which no license, permit or pass is necessary for the collection, etc., of flowers which in 1906 was permanently extended to the 15th May of each year was maintained in the areas to which the restrictions applied. The number of prosecutions under section 18 A in the Thána District rose from 19 in the previous year to 22 in the year under report. The increase is reported to be due to "enforced activity on the part of Inspectors." In the Kolába District as in the previous year there were no such prosecutions. In Broach there were 12 cases of illegal possession against 13 in the previous year all of which resulted in conviction, while in Surat there were 4 cases of illegal possession against 16 (4 of illegal possession and 12 of illegal importation) in the previous year three of which ended in conviction. The fact that there was not a single case of illicit distillation in Broach and that there was an appreciable decrease in the general number of cases in Surat goes to show that the Mhowra Flowers Act is having the desired effect in these districts. But both the Collectors of Thána and Surat suspect that there is more illicit distillation than these figures imply. In the Násik District against 4 cases in the previous year there were none in the year under report. The system of giving the distilling contractors the right of collecting mhowra flowers from Government trees continued in this district during the year has obviously tended to check illicit distillation.

1. Raghatvihar.
2. Gondune
3. Chinchale.
4. Pimpalconde.
5. Guhijambhoolpada.
6. Karanjul.
7. Songir.

Number of country spirit shops.

15. The number of shops licensed for the sale of country spirits in the several districts of the Presidency at the beginning of the year under report (Imperial Form No. 3, column 19) was 2,435 (inclusive of 2 shops in Poona under departmental management) against 2,512 in the previous year, a decrease of 77 shops. Five additional shops had been opened in Kaira while 18 had been closed in Bombay, 17 in the above-ghát tálukas of the Kánara District, 13 in Belgaum, 11 in Ahmedabad, 8 in Surat, 4 in the Panch Maháls, 2 each in Bijápur, Sholápur, Poona and East Khándesh and one each in Thána, Ratnágiri and Dhárwár. The closure of 18 shops in Bombay has been in accordance with the orders of Government in the matter of the reduction of shops. 17 shops were closed in the above-ghát tálukas of the Kánara District because they were considered superfluous and 13 were closed in Belgaum either because there was no bid for them or the bid was so small that the shop was apparently unnecessary. Of the 11 shops closed in Ahmedabad, 6 were not considered necessary, 4 had to be closed for want of bidders and 1 was closed during the year for default of the licensee. The fluctuations in the case of other districts are small. At the commencement of the current year 51 shops were closed in the mofussil in accordance with the recommendations of the local committees appointed by Government Resolution No. 10429, dated the 13th October 1908, to consider the question of the reduction of shops in certain areas and 127 more shops have been closed under the Commissioner's orders as reported in this office Nos. 2336 and 2337, both dated the 9th April 1909, printed as accompaniments to Government Resolution No. 7714, dated the 7th August 1909.

Issues of liquor from distilleries and consumption in British Districts.

16 The statistics furnished in columns 12 to 15 of Imperial Form No. 4 appended represent the quantities of country spirit issued from the distilleries for sale from the shops both in British Districts and in the Native States of which the A'bkári management has been made over to Government; and in Appendix D further information is given regarding country spirit in the year contrasted with figures for the preceding five years. The total sales of country spirit were less by 276,554 proof gallons than those of 1907-08 and by 28,762 proof gallons than the average sales for the preceding five years. The districts showing noticeable decreases in the year under report as compared with the previous year are Bombay (76,779 gallons), West Khándesh (50,924 gallons), Thána (45,114 gallons), East Khándesh (40,291 gallons), Násik (30,325 gallons), Poona (26,142 gallons), Surat (20,866 gallons) and Panch Maháls (11,629 gallons). While the districts showing increases which are worth notice are Dhárwár (9,247 gallons,) Sholápur (8,384 gallons,) Belgaum (7,622 gallons), Ahmedabad (7,565 gallons) and Kolába (7,059 gallons). During the year under report the rate of consumption calculated on the sales of country spirit per head of population according to the census of 1901 in the case of the mofussil districts and the census of 1906 in the case of Bombay was 7·2 drams of proof spirit compared with 7·3 drams, the average of the previous five years. The rate was as usual highest in Bombay where it amounted to 24·3 drams contrasted with the average of 27·3 drams for the preceding five years. It was again lowest as usual in Bijápur being 1·06 drams compared with 0·9 dram, the average of the previous five years.

The consumption in drams for the various districts for the year under report and for the previous year was as follows :—

	1908-09.	1907-08.
Ahmedabad	5·1	4·6
Kaira	1·1	1 1
Panch Maháls	10·9	13·0
Broach	10·8	11·7
Surat	20·6	22·2
Thána	19·05	21·7
Bombay	24·3	35·4
Kolába	10·7	10·1
Ratnágiri	4·09	4·2
Kánara ... Below-ghát	4·1	4·05
Kánara ... Above-ghát	5·09	5·5
Dhárwár	3·3	2·9
Belgaum	2·4	2·0
Bijápur	1·06	0·9
Sholápur	2·4	1·9
Sátára	1 1	1·2
Poona	5·6	6·8
Ahmednagar	1·3	1·6
Násik	4·8	6·6
West Khándesh	15·4	20·5
East Khándesh	7·3	9·3
Total for districts ...	7·2	8·1

Fluctuations in revenue and consumption.

17. The distribution of the increase or decrease in realisations on account of still-head duty and consumption in the several districts of the Presidency is summarised below. Of the Gujarát districts Ahmedabad shows a rise in receipts as well as in consumption while the Panch Maháls, Broach and Surat show a decrease in both. The increase in Ahmedabad is attributed chiefly to liquor being sold at a rate cheaper than in the previous years and partly to a number of marriages in the earlier part of the year. The decrease in the Panch Maháls, Broach and Surat is attributed to the Sinhast or marriageless year and in Broach and Surat it is further due to the agricultural prospects of the year being less favourable than those of the previous year and also in some respects to the temperance movement which does not, however, seem to have affected the sales to a great extent. There has been no such movement led by any organised association in the Panch Maháls nor in Ahmedabad and Kaira. But in the

latter two districts a genuine effort is being made by an ascetic named Daduram in the cause of temperance among the Dharala Kolis. The movement is a purely religious one and intended to elevate the general moral tone of his followers. Daduram is himself a Dharala and the audience to which he preaches are members of his own community. Not only has this movement led to the Dharalas in many villages abstaining from the consumption of liquor but has served as a check on the illicit distillation of liquor by the Dharalas. The movement not being spread over all classes has not appreciably affected the sales in either of these districts. Thána shows a fall both in receipts and in consumption due to the Sinhast year and perhaps also to an increase in the rates of duty in the greater part of the district and the consequent raising of the maximum selling prices. There was in this district at the commencement of the year a certain amount of sporadic agitation mainly of a political or quasi-political character in support of a temperance movement, but the efforts made were spasmodic and ineffectual and do not seem to have exercised even a temporary influence on the general consumption of liquor. There was no resort to picketing or violent measures. The movement took the form of propaganda by means of meetings and public addresses. In Bombay the receipts rose in spite of a fall in consumption. The decrease in consumption is due to an increase in the rates of still-head duty on both kinds of liquor and the same cause may account for the increased receipts. The decrease in consumption is further attributed to the Sinhast year and to the high prices of the necessaries of life leaving very little with the working classes to be spent on liquor. No new temperance societies have come into existence in the city nor have the old ones shown any increased activity or change in their methods. The excitement following on the Tilak trial led to a temporary boycott of the liquor shops in the northern portion of the island but the effects completely vanished after a month or so. Kolába shows a rise in consumption. Here a strong temperance movement was set on foot at Alibág, Roha and elsewhere but it enjoyed only a brief spell of success. Ratnágiri shows a slight fall in consumption due to increased rates of duty on toddy liquor and a rise in receipts. There was no regular temperance crusade here, but an attempt was made by some Brahmin pleaders at Devrukh connected with the National Congress to picket the country liquor shops there and the District Magistrate had to intervene to prevent violence being used. The sales in Kánara coast show a slight increase in spite of the increase in duty on toddy spirit. This is due to influx of labourers from outside and also to the prevalence of epidemic diseases like cholera and others. In the above-ghát tálukas of Kánara on the other hand there is a decrease in consumption which is reported to be due to the change of system and the unsatisfactory season. The districts of Dhárwár, Belgaum and Bijápur show an increase in consumption with a corresponding increase in receipts. The increase in the first two districts is reported to be due to the increased wages obtained by artizans and labourers in the towns of Dhárwár, Hubli and Belgaum while the increase in Bijápur is accounted for by a large number of marriages in the early part of the year before the Sinhast year commenced and is partly due to a number of toddy drinkers having taken to liquor drinking. The temperance movement was not much in evidence in this district or in Dhárwár but in Belgaum the movement was revived at the commencement of the year in the most lawless form. The keynote of the movement was intimidation and the ultimate object the discrediting the Government. The movement had however no effect on the consumption of liquor except in Chikodi Táluka where it seems to have achieved a certain measure of success without creating disorder. In Sholápur there was an increase in consumption in the city, which was due to high wages obtained by labourers whose services were requisitioned in connection with the building operations of certain mills. The remaining districts, *viz.*, Sátára, Poona, Ahmednagar, Násik, West Khándesh and East Khándesh, show a decrease both in receipts and in consumption. The decrease in all these districts is attributed to the year being a Sinhast year and in Poona it is further attributed to the raising of the fixed maximum prices at which liquor is allowed to be sold and to the now well-known picketing movement of the year under report. The effects of this movement have not however been far reaching and things have now assumed their normal aspect. The additional

factors which brought about a decrease in consumption were the temperance movement in the early part of the year in a few places like Yeola and Málegaon in Násik, a bad agricultural year and a temperance movement in the western division in West Khándesh and a similar movement in the Chálisgaon Táluka in the East Khándesh District. The temperance movement in the last three districts, *viz.*, Násik and West and East Khándesh, was however of very short duration and not of much consequence. In the case of the Panch Maháls, Broach, Surat, Sholápur and West Khándesh the total receipts under country spirit show an increase while there is a decrease in receipts from still-head duty and this is due to total receipts on account of items other than duty, mainly the license fees, more than counterbalancing the receipts on account of duty. In the case of Bombay on the other hand and exactly for the opposite reason the total receipts have decreased and the duty realisations have increased. In the case of the remaining districts with the increase in duty receipts there has been a corresponding increase in the total receipts.

CHAPTER IV.—TODDY.

Revenue from toddy.

18. The revenue from toddy amounted to Rs. 18,16,588 (Imperial Form No. 1, column 20) against Rs. 18,28,461 in the previous year, a decrease of Rs. 11,873. The principal items of this revenue are tree-tax and license fees for the sale of toddy.

Receipts from tree-tax.

19. The receipts from tree-tax are made up of the tax—

(*a*) on trees tapped for toddy used for distillation only,

(*b*) on trees tapped both for sale of raw toddy and for distillation, and

(*c*) on trees tapped for sale of raw toddy alone,

and amounted to Rs. 10,62,241 against Rs. 10,99,822 in the previous year. Of the total collections, Rs. 1,16,469 were realized under head (*a*) in the districts of Ratnágiri and Kánara (coast), Rs. 1,84,378 under head (*b*) in the City of Bombay and Rs. 7,61,394 under head (*c*) in all the districts of the Presidency except Bombay, Kaira, Panch Maháls and West Khándesh. The corresponding figures were Rs. 1,18,903, Rs. 1,91,280 and Rs. 7,89,639 respectively in the previous year. Under (*a*) the receipts increased by Rs. 1,544 in Kánara and fell off by Rs. 3,978 in Ratnágiri, the natural results of a larger manufacture of toddy spirit in the former and of a smaller manufacture in the latter district. Under head (*b*) the receipts fell by Rs. 6,902 due to the manufacture of less toddy spirit. Under head (*c*) there was a decrease of Rs. 28,245 which occurred chiefly in the districts of Thána (Rs. 12,270), Surat (Rs. 10,411) and Bijápur (Rs. 10,671). In Thána and Bijápur this is explained as due to outstandings and in Surat it is ascribed to decreased consumption of toddy. There were on the other hand small increases in the districts of Dhárwár (Rs. 4,686), Poona (Rs. 1,634), Kánara (Rs. 1,613) and a large increase in Ratnágiri (Rs. 12,351) due in Kánara to the opening of a raw toddy shop at Haliyál and of additional tree-foot booths in that táluka and Supa Petha and in Ratnágiri, Poona and Dhárwár to increased consumption of toddy.

Revenue from licence fees for sale of toddy.

20. The revenue from license fees for sale of toddy was Rs. 7,42,708 against Rs. 7,26,060 in the previous year, an increase of Rs. 16,648. The increase was chiefly in Bijápur (Rs. 15,278), Thána (Rs. 14,585), Dhárwár (Rs. 12,452) and Ratnágiri (Rs. 10,903) and was due apparently to increased competition. There was a decrease of Rs. 15,444 in Surat due to want of competition at the auction sales owing to the agricultural prospects being less favourable there than those of the previous year.

Deficiency in the minimum guarantee for toddy farms and other miscellaneous receipts.

21. There was again a deficiency of Rs. 1,883 in the minimum revenue from tree-tax guaranteed by the farmer of the above-ghát tálukas of Kánara, which he made good. Other miscellaneous receipts under toddy amounted to Rs. 9,756 against Rs. 10,031 in the previous year.

Number of trees licensed to be tapped.

22. The total number of trees licensed to be tapped in the Presidency proper during 1908-09 and in the previous year are contrasted below :—

			Cocoanut.	Brab.	Date and wild palm.	Total.
Trees tapped for raw toddy in all districts except Bombay (*vide* Appendix E).	1908-09		13,560	18,360	231,092	263,012
	1907-08		13,345	10,724	236,314	260,383
Trees tapped for sale of toddy as well as for distillation in Bombay only.	1908-09		12,540	759	4,447	17,746
	1907-08		13,426	716	3,853	17,995
Trees tapped for distillation only in Ratnágiri and Kánara.	Ratnágiri .	1908-09 ...	12,294	...	...	12,294
		1907-08 ...	11,555	...	...	11,555
	Kánara ...	1908-09 ...	2,921	...	...	2,921
		1907-08 ...	2,545	...	...	2,545

Except in Ratnágiri and Kánara (coast) the toddy year for which tapping and sale licenses are granted is between the 1st August and 31st July (Government Resolution No. 797, dated the 4th February 1903). The figures given above for the financial year 1908-09 are thus made up from four months of one toddy year and eight months of another, and when it is said that a certain amount of tax was raised on a certain number of trees, it must be understood that the account is made up by taking the last instalment of the toddy year 1907-08 on a certain number of trees and adding to it all instalments but the last of 1908-09 on a different number of trees. The number of trees given is that of the latter period, and it will be seen that it increased under every head except that for raw toddy and distillation together in Bombay where there was a slight decrease of 249 during the year, the main increase (2,629) being in the number tapped for raw toddy.

Trees tapped in Sálsette in Thána District for supply of toddy to Bombay.

23. The number of date trees tapped during the year in Sálsette for the supply of toddy to the toddy shops in Bombay was 1,500 against 2,500 in the previous year. The decrease is due to the fact that the new clause in the license prohibiting the sale to the public of toddy more than 48 hours old operated against large importation from Sálsette.

24. Appendix E gives information regarding toddy supplementary to that contained in the Imperial Forms. The figures are compiled as above described, and the preceding year's figures are shown for comparison.

Domestic consumption licenses, tree-foot booth licenses and shop licenses.

The licenses granted for domestic consumption and tree-foot booths increased by 68 and 15 respectively during 1908-09, but those for shops decreased by 83. The decrease was chiefly in the Thána District, where a number of new shops were opened in the previous year but not in the year under report.

Consumption of toddy.

The total sales of toddy increased during the year under report by 113,235 gallons. The increase occurred chiefly in Dhárwár (70,861 gallons), Kánara Coast (39,812 gallons), Thána (37,821 gallons), Ratnágiri (35,476 gallons), and Poona (24,106 gallons), while the districts showing decreases are Belgaum (50,391 gallons), Bijápur (25,016 gallons), Sholápur (19,651 gallons) and Kolába (14,212 gallons). The figures for sale cannot, however, be accepted as entirely accurate as they depend on the correctness of the licensees' accounts over which the Department has no check, and they do not include toddy drawn under domestic consumption licenses.

Fluctuations in revenue and consumption.

25. The fluctuations in toddy revenue and consumption in 1908-09 were as follows. There was a large increase in sales in the districts of Dhárwár, Kánara, Thána, Ratnágiri and Poona apparently due to the high wages earned by the drinking classes. In these and all other districts (except Thána and Broach) where there was a rise in consumption there was also an increase of revenue.

Thána shows a large rise in sales but a marked decrease in the receipts from tree-tax due to the cause explained in paragraph 19 above, while in Belgaum there was a considerable fall in sales but the tree-tax receipts show a slight increase. This is apparently due to tree-tax being levied from toddy trees licensed to be tapped but not actually tapped. In Broach the variations in consumption and revenue are too slight to call for any remarks. The rate of tree-tax was not raised anywhere except, as mentioned in paragraph 5 (5), in (1) Bulsár East and Párdi Táluka and (2) Bulsár West where the rate was enhanced by 4 annas and by 8 annas respectively on trees tapped by the Kaliparaj, *vide* Government Resolution No. 6586, dated the 4th July 1907.

CHAPTER V.—Foreign Liquors and Indian manufactured Liquors excised at Tariff Rates.

Revenue from Foreign liquors and Indian manufactured liquors excised at tariff rates.

26. The revenue under this head chiefly consists of (1) duty on liquors manufactured in India and excised at the Customs Tariff rates and (2) license fees for the sale of such liquors and of imported liquors. The revenue under (1) is derived from the following sources :—

(i) Malt liquor manufactured at the brewery at Dápuri, near Poona.

(ii) Rum manufactured at the Shahajanpur distillery in the United Provinces.

(iii) Spirits of wine manufactured at the distilleries at Uran in the Kolába District or imported from Baroda.

(iv) Perfumed and medicinal spirits manufactured at Navsári in the Baroda State, and at Baroda.

(v) Superior spiced spirit manufactured at the distillery at Surat.

The revenue under (i) increased from Rs. 15,190 to Rs. 51,297 (Imperial Form No. 1, column 4) owing partly to the enhanced duty on such liquor having been in force throughout the year and partly to increased issues.

There were no receipts under (ii) during the year under report against Rs. 2,194 for the previous year due apparently to there being no demand for Shahajanpur rum at the regimental canteens of Poona where this liquor was generally consumed.

The revenue under (iii) increased from Rs. 145 to Rs. 277 derived exclusively from duty on imports from Uran, imports from Baroda having ceased.

The revenue under (iv) amounted to Rs. 110 derived from duty on medicinal spirit. There were no imports of perfumed spirits since the manufacture of these has been permitted in Bombay at the Alembic Chemical Works, Parel.

There were no receipts under (v) against Rs. 81 during the previous year.

The revenue from license fees for shops amounted to Rs. 2,05,739 (Imperial Form No. 1, column 2) against Rs. 1,29,797 in the previous year. The increase of Rs. 75,942 is only apparent and is due to a large portion of the fees due for the year under report having been recovered (owing to late assessment) in arrears in that year instead of in advance as usual during the previous year, while there were very few arrears of the dues for 1909-10. The fees in the districts continued to be assessed at Rs. 1½ per dozen bottles of spirits as in the previous year.

Imports and consumption of foreign liquor.

27. Appendix F, which shows the quantities of foreign liquors imported into Bombay City by sea and those sold by foreign liquor licensees in the Presidency proper, has been slightly altered this year in consultation with the Collector of Customs, Bombay, by the addition of two more columns to it under "Spirits, potable"—one for "Rectified spirit (undenatured)" which is not only potable but is largely drunk and is therefore eliminated from the column "Spirits, non-potable", and the other for "Spirit, other sorts." In this appendix differences chiefly occur under imports and sales of fermented liquors and sales of wines and potable spirits as will be seen from the following comparison :—

	1908-09.	1907-08.	Differences.
	Gallons.	Gallons.	Gallons.
	Fermented Liquors.		
Imports	1,087,536	1,596,616	509,080 (decrease).
Sales	905,428	203,643	701,785 (increase).
	Wines.		
Sales	83,103	50,063	33,040 (increase).
	Spirits, potable.		
Sales	311,755	221,682	90,073 (increase).

It will be seen that the imports of fermented liquors decreased by 509,080 gallons, a result due to the enhanced duty from 1 to 2 annas a gallon having been in force throughout the year, whereas the sales increased by 701,785 gallons. This enormous increase is only apparent. It occurs chiefly in Bombay and the Collector reports that the introduction of the new wholesale license with its annual statement of sales is responsible for it as well as for the large increase in the sales of wines and potable spirits which also occurs chiefly in Bombay. No accurate record of purely wholesale transactions seems to have been kept in previous years and the statistics hitherto available were naturally incomplete. The small decreases under the remaining heads "Liqueurs" and "Spirits, non-potable" need no remark. The statistics regarding sales dealt with in this paragraph are to be read subject to the remarks contained in paragraph 40 of the report for 1904-05.

Details regarding denatured spirit are shown in Appendix G. It will be seen that the imports from foreign countries amounted to 51,246 gallons against 51,182 gallons during the previous year. The number of licenses issued during the year under report for the sale of this spirit was 62 in the City of Bombay and 69 in the mofussil against 43 and 28 respectively in the previous year. The increase of 19 licenses in Bombay and 41 in the mofussil is due chiefly to the reduction of the license fee from Rs. 50 and Rs. 25 respectively to Re. 1 throughout the Presidency. While no denatured spirit was produced in Bombay, 168 gallons of eau-de-cologne of the strength of 34° O. P. and above were manufactured at the Dádar Distillery during the year under report from imported rectified spirit against 156 gallons in the preceding year.

Licenses for the sale of imported liquors and country spirits excised at tariff rates.

28. The number of shops licensed for the sale of imported foreign liquors and Indian manufactured liquors excised at tariff rates and of hotel and refreshment room etc. licenses was 394 (Imperial Form No. 3, columns 7, 13 to 16 and 18) against 391 in the previous year. The number of wholesale licenses increased by 5. Seven new licenses were issued in Bombay while one was withdrawn in each of the districts of Sátára and Ratnágiri. A decrease of one in the number of retail licenses occurred in Bombay City. The number of hotel licenses decreased by one in Sátára. A Railway refreshment room license was granted at the Pálanpur Railway Station while one at the Anand Railway Station in Kaira was withdrawn.

CHAPTER VI.—Intoxicating Drugs other than Opium (Hemp Drugs).

29. Appendices H and I give all the available statistical information regarding hemp drugs supplementary to that shown in the Imperial forms.

Cultivation and outturn.

Gánja.

30. The cultivation of hemp was as usual restricted to certain prescribed villages in the Ahmednagar and the Sátára Districts. The number of villages in which the plant was actually cultivated for gánja decreased from 21 to 16, and the area under cultivation from 360 to 113 acres. The outturn amounted to 1,217 maunds or 10 maunds per acre against 2,183 maunds or 6 maunds per acre in the previous year. The decrease in cultivation and outturn is attributed partly to the failure of the early necessary rains but chiefly to the fact that nearly all the cultivators gave up cultivation in favour of other more profitable crops in the Ahmednagar District during the year, as owing to over-production in previous years they had suffered heavily and had found hemp cultivation an unprofitable business.

The cultivation of hemp for bháng was permitted in three villages in the Ahemdnagar District and the total area under cultivation was 2 acres 33 gunthas. The quantity produced was 5 maunds 13 seers. There was no cultivation during the year in the Sátára District. Bháng.

31. The quantities lodged in the five warehouses named in column 6 of Appendix I during the year as compared with those in the previous year are as follows:— Transactions at the warehouses.

	1908-09.		1907-08.	
	Mds.	sers.	Mds.	sers.
Gánja	2,095	38	2,922	18
Bháng	216	30	145	9
Charas	138	16	88	29

The bháng and charas warehoused in 1908-09 were imported from the Punjáb with the exception of 5 maunds 13 sers of bháng produced in the Ahmednagar District. As in the previous year no gánja was imported from places outside this Presidency. Imports.

A bonded warehouse for storing hemp drugs was opened at Ahmedabad in November 1908 under the orders of Government Resolution No. 7207, dated the 16th July 1908. Establishment of a new warehouse.

The total issues from the warehouses for sale in this Presidency and for export to Native States, to other provinces in India and to foreign countries by sea during the year and in the previous year were as shown below:— Issues from warehouses.

	1908-09.			1907-08.		
	Gánja.	Bháng.	Charas.	Gánja.	Bháng.	Charas.
	Mds. s.	Mds. s.	Mds. s.	Mds. s.	Mds. s.	Mds. s.
Issued for sale in the Bombay Presidency	1,185 15	169 17	123 29	1,143 21	138 12	88 9
Exported to—						
Native States	232 38	19 18	0 20	209 14	14 27	0 18
Other Provinces	0 15	...	...	145 17	...	...
Foreign Countries	429 32	...	1 0	289 17	...	0 24

The large falling off in the exports of gánja to other provinces is chiefly attributable to the hemp crop in the Central Provinces being a good one while the excess in the exports of gánja to foreign countries is entirely due to larger exports to London. The consumption of charas greatly increased owing to the large influx of pilgrims into Bombay from Káthiáwár, Gujarát and Rájputána on their way to the Sinhast fair at Násik.

32. The revenue from intoxicating drugs, which is derived from (1) a quantitative duty on the drugs issued from warehouses or imported from other provinces and from (2) license fees for the privilege of sale, amounted in the year to Rs. 4,17,843 and Rs. 1,71,687 (Imperial Form No. 1, columns 25 and 26) respectively against Rs. 3,64,590 and Rs. 1,68,998 in the previous year. The most noticeable increases under license fees were in Poona (Rs. 7,107), Sátára (Rs. 3,145), Belgaum (Rs. 2,600) and Dhárwár (Rs. 2,393) and are due to keener competition among the bidders at the auctions. There were marked decreases in fees in Surat (Rs. 7,786) and Sholápur (Rs. 4,182) which are attributed to want of competition among the bidders during the year. The increase in collections of duty was shared by almost all districts but was largest in Bombay on account of the larger exports to foreign countries. The proportion of license fees to duty and the incidence of taxation per ser (Appendix H) show wide variations in different districts. This is a natural result of a system of open auction with no regulation of selling price. Revenue from intoxicating drugs.

33. The shops licensed for the sale of intoxicating drugs in the several districts numbered 589 (Imperial Form No. 3, columns 12 and 27) against 593 in the previous year. Fifteen of these were for wholesale, and 574 for retail vend against 17 and 576 in the previous year. Five shops for retail sale in Shops licensed for the sale of intoxicating drugs.

Sátára, three in East Khándesh and one each in Surat, Thána, Ahmednagar and West Khándesh which had been closed for want of bidders in the previous year were reopened during the year under report. Six shops were closed in Násik, three in Bombay, two each in Ahmedabad and Bijápur and one in Ratnágiri.

Quantities of intoxicating drugs sold.

The quantity of intoxicating drugs reported as sold at the shops was 57,435 sers (44,810 sers gánja, 7,115 sers bháng and 5,510 sers charas, &c.) as against 56,144 sers (43,562 sers gánja, 6,367 sers bháng and 6,215 sers charas, &c.,) in the previous year, (Imperial Form No. 4, columns 20 to 22).

Licenses for the sale of Cocaine.

34. The number of licenses granted during the year to chemists, druggists and qualified medical practitioners for the sale of cocaine for "*bonâ fide*" medical purposes was 372 against 336 in the previous year (Imperial Form No. 3, column 28).

Quantity of Cocaine imported and issued in the Presidency.

The quantity of cocaine imported during the year was 56 lbs. 9 ozs. against 72 lbs. 5 drams in the previous year. The decrease is due to the stringent measures taken against the drug. The quantity consumed in the Presidency was 42 lbs. 7 ozs. against 28 lbs. 11 ozs. in the previous year. The increase occurs chiefly in Bombay and is due to larger quantities of the drug having been used by chemists and medical practitioners for medical purposes.

CHAPTER VII.—Opium.

Sources of opium Excise revenue.

35. The opium excise revenue is derived chiefly from duty or pass-fee levied on opium imported from Málwa into the districts and Native States in this Presidency, and that levied on opium which is imported from Málwa into the Bombay Opium Warehouse for exportation by sea, but subsequently becomes diverted to home consumption on payment of the differential duty. The details of such imports and of the amount of duty levied thereon are given in Appendix J.

Imports from Málwa Duty paid.

Altogether 148 chests were imported during the year direct from Málwa on payment of the full excise duty as compared with 112½ chests in the previous year. All these chests were imported by the several Native States in Gujarát entitled to full or partial remission of duty. As in the previous year the farmers of the selection districts had to obtain their supplies of opium from Bombay and shopkeepers in the single shop districts from the Government Depôts.

Duty-free imports.

The imports of duty-free opium into the Native States entitled to that privilege were 102 chests against 105½ chests in the previous year, a decrease of 3½ chests. The decrease was in Pálanpur and Rewa Kántha States.

Supplies from Bombay Opium Warehouse.

The number of chests issued from the Bombay Opium Warehouse for home consumption was 1,188½ against 1,016½ chests in the previous year. Out of this issue 437½ chests were purchased by the opium farmers of the selection districts, 165½ chests by the several Native States in the Presidency and 585½ chests by the Collector of Customs, Bombay, for supply to Government Depôts in the Presidency proper and Sind as compared with 404, 156½ and 456 chests purchased on these accounts in the previous year.

Total purchases and duty.

Thus the total purchases for home consumption throughout the Bombay Presidency during the year amounted to 1,438½ chests (including the 102 chests imported free of duty by Native States) as against 1,234½ chests in the previous year and the total amount of duty realised was Rs. 9,35,550 against Rs. 7,90,300 in the previous year, including the duty on opium supplied to Sind.

Government stock and purchase.

36. The stock in the Government depôts at the beginning of the year was 19,516 lbs. valued at Rs. 2,08,411. As stated in paragraph 35 above, 585½ chests equal to 79,693 lbs. were bought on behalf of Government, the price paid being Rs. 7,71,221 or an average of Rs. 9-10-10 per lb. as against Rs. 10-9-9 in the previous year. Sixty-two pounds valued at Rs. 693 were purchased by officers other than the Collector of Customs, Bombay. The total stock of the year under report, including the opening balance, was therefore 99,271 lbs. of the aggregate value of Rs. 9,80,325. Out of this stock, 15,381 lbs. valued at Rs. 1,45,714 were issued to the depôts in Sind during the year. Thus the net stock including the opening balance of the Presidency proper was 83,891 lbs. of the value of Rs. 8,34,611.

Issues from Government depôts.

The issues from the Government depôts in the Presidency proper during the year were 44,232 lbs. against 45,218 lbs. in the previous year. Of these,

27,665 lbs. were supplied to British licensed retailers and 16,567 lbs. to Native States against 27,384 and 17,834 lbs., respectively, supplied in the previous year. The realisations on opium issued from the depôts amounted to Rs. 5,20,682, of which Rs. 30,273 were adjusted by credit to "Sale-proceeds" and debit to "Refunds" and "Drawbacks" on account of remission of pass fee in favour of the Native States to whom the opium was supplied. Deducting from the realisations (1) the prime cost (Rs. 4,53,354) of the opium and (2) the value (Rs. 3,587) of 323 lbs. written off as loss from wastage and dryage in the depôts, the balance (Rs. 63,741) represents the gain on sales during the year under report as shown in column 23 of Imperial Form No. I. Deducting from this gain the marginally noted expenditure, the net profit to Government was Rs. 55,588 against Rs. 35,813 in the previous year, an increase of Rs. 19,775. The increase was due to the facts that the market rates at which opium was bought for Government were cheaper owing to the limitation imposed upon exports to China, and that the rates for the issue of opium from depôts remained unchanged in the year under report.

	Rs.	a.	p.
(1) Charges incurred on account of transport of opium from Bombay to Up-country depôts ...	6,791	0	0
(2) Cost of maintenance of the Government depôts at Sádra and Pálanpur	1,362	0	0
Total ...	8,153	0	0

Government stocks Closing balance.

Deducting the issues and the loss by dryage from the opening balance and purchases there remained in stock in the Government depôts in the Presidency proper at the end of the year 39,336 lbs. valued at Rs. 3,77,670.

Retail transactions. British Districts. Quantities placed on sale.

37. Excluding stocks taken over at the beginning of the year by the incoming from the outgoing licensees which do not pass through the Government accounts, the total quantity of opium placed on sale at the shops in British Districts during the year was 87,211 lbs. as shown in Appendix J.

Quantities sold in British Districts.

38. Appendix K shows, for opium, statistics similar to those given for intoxicating drugs in Appendix H. The total licit sales of opium in British Districts were 85,818 lbs., as compared with 82,807 lbs. in the previous year, an increase of 3,011 lbs. All the monopoly districts except Násik show increases—Ahmedabad 310 lbs., Kaira 428 lbs., the Panch Maháls 384 lbs., Broach 314 lbs., Surat 9 lbs., Sholápur 119 lbs., Poona 500 lbs., and Ahmednagar 381 lbs., while Násik shows a decrease of 22 lbs. These increases may be attributed generally to the unchanged issue rate from depôts, stricter supervision of the Government establishments and better management of farmers and in particular in North Gujarát Districts to the difficulties in obtaining opium from Dungarpur, in Broach to better quality of opium supplied by the farmer, in Sholápur to the influx of labourers owing to opening of a new mill and the construction of several mills there, and in Poona and Ahmednagar to the more favourable character of the year.

Of the districts worked under the single shop system, Bombay, Sátára and East Khándesh show increases of 220, 196 and 52 lbs., respectively, due in Bombay to stricter supervision of the staff and influx of pilgrims owing to the Sinhast year and in Sátára to the same causes as given in the case of Ahmednagar. The variations in other districts are too small to call for remark.

License fees and result of the separate shop system.

39. The revenue from license fees for the right of retail vend of opium amounted to Rs. 1,56,805 as against Rs. 1,23,682 in the previous year, an increase of Rs. 33,123 (column 22 of Imperial Form No. I). The most noticeable increases occurred in Bombay, East and West Khándesh where the bids rose from Rs. 46,000, Rs. 51,709, and Rs. 10,499 in 1907-08 to Rs. 54,950, Rs. 57,705 and Rs. 12,790, respectively, an increase of Rs. 8,950, Rs. 5,996 and Rs. 2,291, whereas the bids in Ratnágiri and Kánara fell from Rs. 535 and Rs. 225 to Rs. 390 and Rs. 186, respectively. These fluctuations are inherent in the auction system and hardly require particular explanation.

Number of retail opium shops and licenses to medical practitioners.

40. The total number of opium shops during the year under report was 809 (Imperial Form No. 3, column 25) against 813 in the previous year, a decrease of 4. The number of licenses granted to medical practitioners, druggists and chemists for the possession and sale of opium and certain preparations thereof for medical purposes was 620 against 534 in the previous year, an increase of 86. The increase chiefly occurred in Bombay. Licenses of this class are not renewed every year but remain in force unless recalled or cancelled for cause such as breach of conditions or demise of the licensee.

Native States. Quantities supplied.

41. It will be seen from Appendix J that the total quantity of opium supplied to the several Native States mentioned therein during 1908-09 was 73,121 lbs. against 68,672 lbs. in the previous year. Of this quantity 59,238 lbs. were duty paid and 13,883 lbs. duty free against 54,313 lbs. and 14,359 lbs. respectively in the previous year.

Opium transactions of principal Native States in Gujarát and of other petty States in the Presidency.

42. Appendix L shows in detail accounts of the opium transactions of the Native States in Gujarát and elsewhere in the Presidency. Information regarding the quantity sold is furnished in the accounts rendered by the Darbars as given in column 11 of the appendix. The total licit sales of opium in the several Native States amounted in the year under report to 70,510 lbs. against 66,466 lbs. in the previous year, an increase of 4,044 lbs. The increase occurred in all Gujarát States but chiefly in Káthiáwár (2,000 lbs.), Mahi Kántha (250 lbs.), Rewa Kántha (609 lbs.), and Cutch (499 lbs.). This is attributed to good season, to the celebration of marriages and other ceremonies on larger scales than before and to better arrangements for retail sale.

Baroda.

43. Detailed information regarding the area under poppy cultivation in the Baroda State and the disposal of opium produced therein has already been given in Appendix 4 of the Report on the Administration of the Imperial Opium Department in this Presidency for 1908-1909. The total licit sales of opium in the Baroda State amounted to 28,818 lbs. as shown in the margin against 27,625 lbs. in 1907-1908, an increase of 1,193 lbs. All the four divisions of the State show increases—Navasári 66 lbs., Baroda 357 lbs., Amreli 137 lbs. and Kadi 633 lbs.—attributed to good season. The rate of licit consumption per head of population was ·47 tola in Navsári, 1·42 tolas in Baroda, 1·52 tolas in Amreli and ·39 tola in Kadi against ·45, 1·38, 1·47 and ·35 tola respectively in the previous year.

	1908-1909.	1907-1908.
	Lbs.	Lbs.
Navasári ...	2,282	2,216
Baroda ...	16,447	16,090
Amreli ...	4,485	4,348
Kadi ...	5,604	4,971
	28,818	27,625

Excise opium revenue. Total realizations.

44. The total excise opium receipts for the year under report were Rs. 10,78,070 as shown in detail in Imperial Form No. 1 (columns 21 to 23 and 29 and 31). Adding to this Rs. 3,000 granted by the Government of India in consideration of confiscated opium sent to the Patna and Gházipur opium factories, the total revenue amounted to Rs. 10,81,070 against Rs. 8,63,923 in the previous year, an increase of Rs. 2,17,147, of which the reasons have already been explained. These figures include refunds of duty or pass-fee (Rs. 1,05,042) made to several Native States, but exclude Rs. 62,040 recovered during the year under report from the opium farmers of the selection districts towards the cost of the Opium Preventive Service. These latter contributions are credited to cash recoveries and utilized for the upkeep of the establishment and are not included by the Accountant General in Excise receipts of the Presidency.

CHAPTER VIII—Financial Results.

Revenue realizations from all sources.

45. The total realizations of the year under report as shown in detail in Imperial Form No. 1, column 33, are contrasted in the following table with those of the previous four years:—

Heads of revenue.	Realizations in				
	1904-1905.	1905-1906.	1906-1907.	1907-1908.	1908-1909.
	Rs.	Rs.	Rs.	Rs.	Rs.
1. Country spirit	89,63,315	93,07,107	98,62,138	1,10,84,927	1,11,59,061
2. Toddy	16,50,804	16,77,041	17,22,233	18,28,461	18,16,588
3. Imported foreign liquors and country liquors excised at tariff rates	2,79,431	2,26,495	2,12,663	1,47,638	2,57,444
4. Intoxicating drugs	4,96,167	5,78,554	4,44,014	5,33,588	5,89,530
5. Opium	9,25,923	8,01,471	7,82,912	8,59,971	10,76,996
6. Miscellaneous	69,193	75,474	69,850	77,621	99,406
Total ...	1,23,84,833	1,26,66,142	1,30,93,810	1,45,32,206	1,49,99,025

N.B.—The figures shewn against items 1 and 5 for the year 1908-1909 are exclusive of Rs. 1,90,704 and Rs. 79,100 paid into the Bombay Treasury (and included in the Accountant General's statements as a part of the excise revenue of Bombay) on account of (1) still-head duty on spirit issued from the Uran distilleries for transport to Sind and (2) pass-fee or duty levied on opium supplied to that Province. The figures of the previous years are also exclusive of such amounts.

It will be seen from the above table that during the year the total excise receipts of the Presidency proper amounted to Rs. 1,49,99,025, an increase of Rs. 4,66,819 over the receipts of the previous year, and of Rs. 22,84,097 over the average realizations of the preceding three years. The increase is chiefly under the heads country spirit, imported foreign liquors and opium, the causes of which have been explained in Chapters III, V and VII respectively.

46. Appendix M shews the demands, collections, refunds, remissions and balances of excise revenue in the several districts of the Presidency proper for the year, and Appendix N explains the difference between the collections of excise revenue shewn in the Accountant General's books and those given in the statement. Attention may again be drawn here to the fact that absolute accuracy in the figures of demand and balances for the financial year used in this report is not possible because instalments of tree tax are paid according to the revenue which is also the toddy year in all districts except Ratnágiri and Kánara (below-ghát); the figures of collections are, however, correct.

Expenditure.

47. The expenditure of the A'bkári and Opium Departments is classed together under the major head "Excise" and in general the same establishments perform preventive duties for both branches. Rs. 62,040 were recovered during the year under report from the opium farmers of the selection districts as contributions. The details of the expenditure debited to "Excise" in each district according to statements furnished to me monthly by the Accountant General are given in Imperial Form No. 2 appended. The total expenditure (exclusive of refunds and drawbacks) for the year was Rs. 10,36,254 against Rs. 6,81,721 in the previous year; the increase occurring principally under the heads "Establishment" and "Supplies and services" is due to the figures of expenditure under both these heads being for the whole year and not for a shorter period of five months as was the case in the previous year when the revision of Excise establishments was introduced in October 1907. The expenditure shown is exclusive of (1) compensation to the Bombay Municipality for loss of revenue previously derived by it from shop licenses (Rs. 1,43,750), (2) compensation to Native States whose A'bkári and Hemp drug rights have been leased or acquired (Rs. 2,57,344) and (3) compensation paid to the Chief of Pálanpur and to the Tálukdárs in the Mahi Kántha and Rewa Kántha Agencies for loss of transit duties on opium (Rs. 45,865).

CHAPTER IX.—Offences against Abkari and Opium Laws.

Offences against Abkári Law. Total number of cases detected.

48. Appendix O shows the number of offences against the A'bkári law detected in each district during the year by Government establishments and the country spirit farmers' men under the heads (1) offences relating to liquor and (2) offences relating to hemp drugs. The total number of cases detected was 1,905 as against 1,713 in the previous year and the percentage of convictions on cases tried was 91·9 compared with 90·8. Of the number of detected cases, 1,348 related to liquor and the other 557 related to hemp drugs against 1,226 and 487 cases respectively in the previous year. The Government establishments are credited with the detection of 1,902 cases and the contractors' men with 3 as against 1,644 and 69 respectively in the previous year; but as it is common for the excise officers to take over the farmers' cases, these figures do not throw much light on the real activities of the two parties.

Fluctuations in the number of cases detected under liquor.

49. Cases of illicit distillation and possession of implements for unauthorised manufacture increased by 73, those of illicit importation and possession of liquor decreased by 30, while those of other offences pertaining to liquor increased by 79. The districts showing marked increases in the first class of cases are Ahmedabad (11), Kaira (13), Thána (53), Dhárwár (19) and West Khándesh (19). In Thána the increase is attributed to the sustained activity on the part of the Excise staff in the interior of the district where distillation was most rife. There was a marked decrease of 30 cases in the Panch Mahals. This decrease may with confidence be attributed to more efficient supervision by the improved Excise staff. The districts showing noticeable decreases in detected cases of illicit importation and

possession were principally the Panch Mahâls (20), Surat (23) and Bijápur (25), while Sholápur showed an increase of 47, Sátára of 9, and Belgaum and East Khándesh of 8 each. In Surat the decrease is attributed to the desired effect on the introduction of the Mhowra Flowers Act in the tálukas of Chikhli, Bulsár and Párdi where such offences are most common. In Sholápur the increase is due not to increased smuggling but to greater activity and closer supervision by the Excise staff. The increases in miscellaneous cases were chiefly in Broach (19), the two Khándeshes (36), Ratnágiri and Bijápur (13) each, and Kánara and Sátára (15) each, while Kaira and Surat showed a decrease of 13 and 17 respectively.

Fluctuations in the number of cases detected under intoxicating drugs.

Cases of illicit cultivation and manufacture of hemp drugs detected during the year increased by 9—mainly in Sátára (9). Cases of illicit importation increased by 15—chiefly in Násik (7) and East Khándesh (13). The only district showing a noticeable decrease in the number of such cases was Bijápur (14). Illicit transport, possession and sale show an increase of 47 cases principally in Ahmedabad (39) and Dhárwár (12).

Offences against the Opium Act.

50. Appendix P shows the number of cases investigated under the Opium Act during the year under report. It will be seen that 140 opium cases were brought to trial in British districts and 31 in Native States against 134 and 38 cases respectively in the previous year. In the majority of cases convictions were obtained and only a few of the accused persons, namely, 18 in the British Districts and 4 in the Native States, were either acquitted or discharged. Out of 137 lbs. of opium seized in these cases, 71 lbs. were seized in British Districts and 66 lbs. in Native States compared with 70 lbs. in the former and 32 lbs. in the latter in the previous year. Of the fines adjudged in these cases Rs. 2,662 were recovered in British Territory and 339 in Native States. There was no case worthy of special mention either from the point of skilful design or of magnitude of operation.

General Remarks.

51. The revenue has again increased, but it is only in respect of raw toddy, opium and hemp drugs that the consumption has increased, and as far as the last two are concerned that was in spite of the efforts of the department. There were fewer shops than in the preceding year for the sale of liquors and drugs of all sorts except of raw toddy, the most harmless and least intoxicating of all. In some parts of the Presidency the still-head duty has been raised to a point where the poorest classes find it a real hardship, and the greatest vigilance has to be exercised to prevent illicit distillation. It may be said that little regard was paid to the wishes of the consumers in the Southern Marátha Country where the only country spirit which they could get was changed from mhowra to a liquor made from molasses, but as it has been again changed this year, it cannot be alleged that the experiment can have any permanent result on consumption one way or the other.

52. The recent re-organisation of the department is beginning to shew good results, in a great measure due to the interest shewn in it by the Collectors. There has been but little friction between the Land Revenue and Excise Officers, and as the duties that fall upon each become better understood, what little there has been will doubtless disappear. The Excise Assistant Collectors are a zealous body of men, and they have done much to improve the efficiency of the service, but I find a tendency among them to concentrate the work too much in their own hands, leaving too little to the Inspectors and Sub-Inspectors under them. Of the Inspectors several have shewn very good detective work. The Collectors rendered the greatest assistance in carrying out the changes of system that were introduced in the year, and in bringing to notice aubses that required remedy. Especially I would mention Mr. Hudson of Dhárwár and Mr. Rieu of Thána.

W. W. DREW,
Commissioner of Customs,
Salt, Opium and Abkári.

APPENDIX A.

Note showing corrections and alterations required to make Chapter VII-A of the Government of India Excise (Intoxicating Liquors) Memorandum (Edition of the year 1906), relating to Bombay Presidency proper, correct with reference to facts and figures for the year ending 31st March 1909.

Para. 186.—The total excise receipts for the year ending 31st March 1909 amounted to Rs. 149·99 lákhs as shown below :—

Head.	Receipts in lákhs of Rupees.	Percentage of total receipts.
Country Spirits	111·59	74·40
Toddy	18·17	12·11
Duty on Rum, &c., manufactured in India	0·00	0·00
Duty on Malt Liquors manufactured in India ...	0·51	0·34
License fees on imported liquors, &c.	2·06	1·37
Opium and its preparations	10·77	7·18
Hemp Drugs	5·90	3·94
Fines, forfeitures and miscellaneous	0·99	0·66
Total ...	149·99	100·00

This memorandum is concerned only with the first five items.

Delete paragraphs 189 to 196, 197 and 198 and 199 and 200 with their respective headings and substitute therefor the following:—

Distillery Systems.

(*1*)—*The Contract Distillery System.*

Para. 189.—The most wide-spread and typical of the Bombay Distillery Systems is now that which is technically known as the "Contract supply, separate shop and Auction System," but which may be more briefly described as at the head of this paragraph. It is now in force in the whole of the Presidency proper, with the exception of (*a*) the Town and Island of Bombay; (*b*) a coast fringe consisting of the Thána, Kolába and Ratnágiri districts and the below-ghat tálukas of Kánara; (*c*) the Native State of Sankheda Mewas attached for Abkári management to the Panch Máhals district and (*d*) the Akrani tract and the Mewasi Estates above-ghat in the West Khándesh district and the Deesa Cantonment. Extent of contract distillery system.

„ *190.*—Under this system the right of manufacture and wholesale supply of country spirits in each district or group of districts, is given to a selected tenderer who is bound to supply the retail vendors at fixed prices, while these latter obtain the privilege of vend, either for single shops or for groups of shops in a táluka, on payment of fees determined by auction. Description of system.

„ *191.*—As a rule there is one central distillery for each contract area and one bonded warehouse for each district. But some districts like Panch Mahals and Poona (and in 1909-10 Belgaum) have no warehouses, there being no difficulty to supply promptly the whole district from the distillery alone, while some like Surat, Násik, Dhárwár and Kánara above-ghat have more than one. There were in all 5 distilleries working under this system in 1908-09 and the number of bonded warehouses was 20. Liquor is supplied to retail vendors either from a distillery or a bonded warehouse, but where there is no distillery in a district, from a bonded warehouse alone where it has been previously removed under bond from a distillery. In the case of the East Khándesh District, however, the vendors are allowed to remove liquor from the bonded warehouse at Jalgaon as well as from the distillery at Dhulia in the West Khándesh District as is convenient to them. Number of distilleries, etc.

„ *192.*—The contract distilleries worked under this system are the property of Government; but the plant is supplied and owned by the distiller and he is bound to maintain the distillery buildings in proper repair.

„ *193.*—At each central distillery there is a resident Inspector, with a small subordinate establishment, whose duty it is to protect the revenue by checking the various processes of manufacture and passing the liquor out for consumption. There is a similar establishment at each warehouse also. The cost of these establishments is borne by Government. Supervision of distilleries, &c.

Material used in manufacture.

Para. 194.—The liquor is generally manufactured from the Mahua flower, but jaggry (molasses) may also be used in the Southern Maratha Country.

Strengths of issue.

„ *195.*—Liquor may be issued from the distillery for being taken to the bonded warehouse at three strengths, *viz.*, London proof 25° U. P. or 60° U. P. (40° U. P. in Dháwár and Kánara above-ghat), but liquor of London proof strength must be reduced to the authorised strengths of sale, *viz.*, 25° U. P. and 60° U. P. (40° U. P. in Dhárwár and Kánara above-ghat) before it is issued to retail vendors.

Rates of still-head duty and incidence of taxation.

„ *196.*—The rates of duty charged vary not only in different districts, but in parts of the same district. They ranged in 1908-09 from 12 annas to Rs. 4 per gallon on spirit of 25° U. P. (corresponding to Re. 1 and Rs. 5-5-4 per proof gallon) and from 6 annas to Rs. 2-2-0 per gallon on the 60° U. P. spirit.

Strengths at which liquor is sold, etc.

„ *197.*—Liquor may be sold only at two strengths, *viz.*, 25° U. P. and 60° U. P. (40° U. P. in Dhárwár and Kánara above-ghat), and subject to minimum and maximum prices which are fixed and which like the rates of duty vary materially in different districts.

„ *198.*—The revenue realized under this system amounted in 1908-09 to Rs. 59·94 lákhs. Of this 47·07 lákhs were realized from duty, 12·25 lákhs from vend fees and the balance from miscellaneous receipts. The average incidence of taxation was Rs. 4-10-8 per proof gallon, of which Rs. 3-10-7 were derived from duty, Rs. 0-15-3 from vend fees and the rest from miscellaneous receipts.

(2)—*District Monopoly System.*

Description and extent of District Monopoly System.

Para. 199.—The District Monopoly System, technically known as the "Still-head duty, central distillery and minimum guarantee system," which was previously the most wide-spread and typical of the Bombay distillery systems has now been superseded in districts where it prevailed by the contract distillery system and is now in force only in the Native State of Sankheda Mewas which is attached for Abkári management to the Panch Maháls district. Under this system the monopoly of manufacture and sale of country spirit in a specified area is leased to a contractor or "farmer" who manufactures the spirit required for consumption at a central distillery and pays a fixed still-head duty on passing it out for sale in his shops. The contractor has to pay in any case the whole amount of his guarantee; if the duty falls short of the guarantee he has to make up the balance; if he sells spirit beyond the quantity covered by the guarantee he pays in addition to the amount of the guarantee the still-head duty payable at the prescribed rate on the excess issues.

Supply of liquor and rates of duty charged, etc.

„ *200.*—Liquor is supplied to Sankheda Mewas from the distillery at Wadia. The rates of duty charged on liquor so supplied during 1908-09 were 12 annas per gallon of 25° U. P. and 6 annas per gallon of 60° U. P., the realisations on account of still-head duty were Rs. 33,946 and the quantity of liquor issued from the distillery was 35,850 proof gallons.

„ *201.*— Change the number of the heading of this paragraph from (4) to (3).

„ *202, line 1*—Substitute "19" for "18" and "1908-1909" for "1904-1905" in the bracket.

„ „ *line 7*—Substitute "Rs. 5" for "Rs. 4."

„ *203, sub-para. 1, line 2*—Substitute "Rs. 2-13-6" and "Rs. 1-6-9" for "Rs. 2-1-6" and "Rs. 1-1-10," respectively.

„ „ „ *line 3*—Read "Rs. 3-12-8" for "Rs. 2-12-8" and "Rs. 3-8-10" for "Rs. 2-12-7."

„ *205, line 2*—Substitute the words "in 1908-1909 to 31·86 lákhs" for the words "in 1904-1905 to 32·18 lákhs"; and for "one-third" read "two-sevenths."

„ „ *line 3*—Substitute "Rs. 6·50 lákhs" for "Rs. 9·99 lákhs."

„ „ *sub-para. 1, line 1*—For "Rs. 5-8-11" read "Rs. 6-1-7."

„ „ „ *line 2*—For "Rs. 3-13-4" read "Rs. 4-13-8."

„ *206*—Change the number of the heading of this paragraph from (5) to (4).

„ „ *line 5*—For "(3)" read "(2)" and for "(4)" read "(3)."

„ *210, line 2*—For "Rs. 3-8-0" read "Rs. 4-10-8."

„ „ „ —For "Re. 0-11-1" read "Re. 0-13-9."

„ „ *line 3*—For "Rs. 2-2-8" read "Rs. 3-12-8."

„ *212, line 1*—Substitute "1908-1909" for "1904-1905."

Para. 212, line 2—Substitute "Rs. 5,142" for "Rs. 4,424."

" *line 4*—Substitute "19·13" for "14·09."

" *line 5*—Substitute "Rs. 3-3-8" for "Rs. 2-9-4."

" *213, line 4*—Omit the words "At present" and "only."

" *line 5*—Substitute the word "where" for the word "and" after "cantonment."

" *line 6*—Add after the last word "territory" the following:—

"From the 1st April 1908 a duty of Re. 1 per gallon of 25° U. P is however being levied on liquor imported into the Deesa Cantonment. This system has also been introduced into the Akrani Paragana and the high lying portion of the Mewás Estates in the Khándesh District with effect from the 1st April 1905, the liquor being supplied to the 6 shops in this tract from the outstill at Dhadgaon."

" *line 7*—Read thus:—The revenue realised in the cantonment of Deesa and the Akrani tract in 1908-1909 was Rs. 300 (exclusive of duty) and Rs. 10,350 respectively.

" *214.*—Delete sub-paras. (2) and (3).

" " *sub-para. (4), page 38*—

Lines 8 and 9—Substitute the words "1908-1909 Rs. 1,11·48 lákhs; of which Rs. 18·75 lákhs represent vend fees, Rs. 0·21 lákhs" for the words from "in 1904-1905" to "1·2 lákhs."

Line 10—For "·05" read "·68."

Line 11—For "2,383,878" read "2,436,235."

Line 12—For "Rs. 3-12-1" and "Rs. 3-3-1" read "Rs. 4-9-3" and "Rs. 3-12-4" respectively.

" *217*—Add at end of para. the following:—

The system was extended to the Mulshi Petha of the Poona District in 1905 and to the Bhusáwal and Erandol tálukas of the East Khándesh district in 1908.

" *218, lines 4—5*—Delete the last sentence commencing with the words "and a small number."

" *219*—Between the words "Khándesh" and "no" insert the words "except in the two tálukas mentioned in para. 217."

" *220*—Marginal note against "Domestic consumption licenses"—For "Surat and Thána districts" read "Surat district."

" *222, lines 2 and 3*—For the words "in 1904-1905 amounted to 16·51 lákhs of which 10 lákhs" read "in 1908-1909 amounted to 18·17 lákhs, of which 11 lákhs."

" *223, line 3*—*Add* the words "Baroda and" before "Navsári."

lines 6 and 7—Delete the sentence commencing with the words "The same treatment."

" " *line 8*—For "1904-1905" read "1908-1909" and for "Rs. 3,909" read "Rs. 390."

" *224, line 2*—For "in 1904-1905 was 484,118 gallons" read "in 1908-1909 was 406,778 gallons."

" " *line 3*—For "one anna" read "two annas."

" *225, line 3*—For the words "one hundred and ninety-three" read "one hundred and seventy-two."

line 4—For "1904-1905" read "1908-1909" and for "104" read "98."

" " *sub-para. 1, lines 1 and 2*—For the words "In tracts, etc." to "applies" substitute the words "In the mofussil districts."

" *227, line 4*—Add after the word "of" "Assistant Collectors of Excise."

" *227, line 6*—For the word "police" substitute the word "peons."

" *227, sub-para. 1*—Read this as under:—

The excise establishments in all districts in the Presidency proper have now been thoroughly revised and considerably strengthened, Assistant Collectors of Excise being appointed for all districts and changes made in the staff of Inspectors and Sub-inspectors as also in the ministerial and menial establishments.

Para. 228, line 1.—For "1901" read "1901 in the case of the mofussil districts and those of 1906 in the case of Bombay."

„ *228, lines 2 and 3*—For "1904-1905" read "1908-1909," for "12 annas and 11 pies" read "15 annas and 5 pies" and for "more than four-fifths" read "about nine-tenths."

APPENDIX I.

Column	2	...	...	...	1908-1909	for	1904-1905
„	3	...	...	...	149·99	„	128·85
„	4	...	...	...	Re. 0-15-5	„	Re. 0-12-11
„	5	...	...	...	74·40	„	72·4
„	6	...	...	...	12·11	„	13·3
„	7	...	...	...	1·71	„	2·3
„	8	...	..	...	7·18	„	7·5
„	9	...	...	...	3·94	„	4·0

APPENDIX II.

Column	2	...	...	...	1908-1909	for	1904-1905
„	3	...	...	...	91·84	„	76·07
„	4	...	...	...	19·64	„	13·49
„	5	...	...	...	111·48	„	89·56
„	6	...	...	...	0·11	„	0·07
„	7	...	...	...	111·59	„	89·63
„	8	...	...	...	2,436	„	2,384
„	9	...	...	...	157	„	153

APPENDIX III.

Column	10	...	...	...	Rs. 3-12-4	for	Rs. 3-3-1
„	11	...	...	...	Re. 0-12-11	„	Re. 0-9-0
„	12	...	...	...	Rs. 4-9-3	„	Rs. 3-12-1

W. W. DREW,
Commissioner of Customs,
Salt, Opium and Abkári.

APPENDIX B.

Note showing corrections and alterations required to make Chapter VII of the Government of India Excise (Hemp Drugs) Memorandum (edition of the year 1906), relating to Bombay Presidency proper and Sind, correct with reference to facts and figures for the year ending 31st March 1909.

Para. 50, line 1—For "31st July 1905" read "31st March 1909."

" *line 2*—For "Rs. 4,96,000" read "Rs. 5,89,000."

" *line 3*—For "Rs. 2,69,000" read "Rs. 4,05,000."

" *line 4*—For "Rs. 7,65,000" read "Rs. 9,94,000."

" *line 5*—For "4 per cent." read "3·9 per cent.," and for "19·7 per cent." read "Rs. 22·91 per cent."

" *line 6*—For "Rs. 4,96,000" read "Rs. 5,89,000."

" *line 7*—For "Rs. 3,38,000" read "Rs. 4,18,000" and for "Rs. 1,58,000" read Rs. 1,71,000."

" *line 8*—For "Rs. 2,69,000" read "Rs. 4,05,000," for "Rs. 1,35,000" read "Rs. 2,28,000" and for "Rs. 1,34,000" read "Rs. 1,77,000."

Para. 52, lines 15 and 16—For the sentence beginning with "these" and ending with "Lárkhána" read "there is at present one such warehouse in each of the districts of Ahmednagar, Sátára and Lárkhána."

" *line 21*—For the words "another in Surat" read "one in each of the districts of Ahmedabad and Surat."

" *sub-para. (1)*—

line 1—For "1904-05" read "1908-1909."

line 2—For "337 acres" read "113 acres for gánja and 3 acres for bháng" and for "2,747 maunds of gánja" read "1,217 maunds of gánja and 5 maunds of bháng, respectively."

Para. 53, line 4—Add "Ahmedabad" after "Bombay."

" *sub-para. (2)*—

For this para. substitute the following:—

"Detailed statistics of the import and export of drugs for Sind are not available from the Provincial Excise Report for the year 1908-09 for that Province. Similar information for the Presidency proper is given in Appendix I and is further supplemented in para. 31 of the Report of the Presidency proper for 1908-09, from which it appears that only 233 maunds of gánja, 19 maunds of bháng and 20 seers of charas were exported to Native States during the year."

Para. 54, line 6—For "1904-05" read "1908-09."

" *line 9*—After "Rs. 6 a seer" against "on charas" insert the following:—
"(Raised to Rs. 8 from 1st April 1907.)"

" *sub-para. (1), line 5*—For "1904-05" read "1908-09" and for "24" and "545" read "15" and "574" respectively.

" " *line 6*—For "39" and "485" read "29" and "460" respectively.

Para. 55—For the first sentence substitute the following:—

"The total consumption of hemp-drugs in 1908-09 amounted, as detailed in the margin, to 1,417 maunds or 3·7 seers per 1,000 of population in the Presidency proper and to 3,083 maunds or 38·4 seers per 1,000 of population in Sind according to the census figures of 1901 in the case of the mofussil districts in the Presidency proper and Sind and those of 1906 in the case of Bombay. The large consumption of bháng in Sind is due to the prevailing habit among all classes of both Hindus and Mahomedans of drinking a weak infusion of bháng and water as a cooling and refreshing beverage."

Presidency proper.

	Quantity.	Incidence per 1,000 of population.
	Maunds.	Seers.
Gánja ...	1,120	2 9
Bháng ...	178	0·5
Charas ...	119	0·3

Province of Sind.

	Maunds.	Seers.
Gánja ...	15	·18
Bháng ..	2,734	34·06
Charas ...	334	4·16

Line 4—For "9·9" and "1·9" read "10·4" and "3·28" respectively.

Line 5—For "Rs. 6 7" read "Rs. 7·4" and for "Rs. 3·2" read "Rs. 3·0."

Line 6—For "Re. 1·0" read "Re. 1·84" and for "Re. 0·9" read "Re. 1·44."

Line 8—For "10·2 seers" read "9·6 seers."

Line 9—For "Rs. 5·1" read "Rs. 5·5" and for "Rs. 3·2" read "Rs. 3·6."

APPENDIX I.

Column 2	...	...	...	...	1908-09	for	1904-05
„ 3	...	...	...	...	994	„	765
„ 4	...	...	...	...	5·9	„	5·6

APPENDIX II.

Column 2	...	...	...	...	1908-09	for	1904-05
„ 3	...	...	...	...	Rs. 5	„	Rs. 4
„ 4	...	...	...	...	Rs. 8	„	Rs. 6
„ 5	...	...	...	...	Re. 1	„	Annas 8
„ 6	...	...	...	...	9·6	„	10·2
„ 7	...	...	...	...	3·6	„	3·2
„ 9	...	...	...	...	5·5	„	5·1

W. W. DREW,
Commissioner of Customs,
Salt, Opium and Abkári.

APPENDIX C.

Note showing corrections and alterations necessary to make Chapter VII of the Government of India Opium Memorandum (edition of the year 1906), relating to the Presidency of Bombay (including Sind and Aden), correct with reference to the facts and figures for the year ending 31st March 1909.

Para. 64, line 1—For "1904-05" read "1908-09" and for "Rs. 10,73,000" read "Rs. 12,92,000."

" *line 2*—For "Rs. 7,77,000" read "Rs. 9,64,000."

" *line 3*—For "1,80,000" read "Rs. 2,19,000."

Para. 67, line 18—For "1905" read "1908."

" *line 19*—For "Rs. 13" read "Rs. 11."

" *line 21*—For "Rs. 14½" read "Rs. 12½."

" *sub-para.*—Delete this sub-para.

Para. 69, sub-para. (1), line 12—Delete the words "direct from Málwa or."

" *sub-para. (2), lines 10-12*—For the words from "(but not maximum) prices" to "are fixed" substitute "and maximum prices."

" *last two lines*—For "1,093 in 1904-05" read "1,076 in 1908-09."

Para. 70, line 1—For "1904-1905" read "1908-1909," and for "1,163 maunds" read "1,325 maunds."

" *line 2*—For "Rs. 8,93,000" read "Rs. 10,73,000."

" *line 3*—For "Rs. 5,97,000" read "Rs. 7,45,000."

" *line 4*—For "Rs. 6·1" read "Rs. 6·2" and for "Rs. 16·1" read "Rs. 16·2."

" *sub-para. (2), line 1*—For "729" read "914."

" " *line 2*—For "1904-1905" read "1908-1909" and for "296" read "360."

Para. 71, line 5—For "675" read "643" and for "1904-1905" read "1908-1909."

Para. 76, line 1—For "1901" substitute the following:—

"1906 in the case of Bombay City and of 1901 in the case of the Presidency proper and Sind and Aden."

" *line 2*—For "1904-1905" read "1908-1909," for "(1,163 maunds)" read "1,325 maunds)," and for "2·5" read "2·8."

APPENDIX I.

Page 29—*Column 2 of the table* ... For "1904-1905" read "1908-1909."

" 3 " ... For "1,073" read "1,292."

" 5 " ... For "Re. 0-0-11" read "Re. 0-1-1."

APPENDIX II.

Page 28—*Column 2 of the table* ... For "1904-1905" read "1908-1909."

" 4 " ... For "6·1" read "6·2."

" 5 " ... For "16·1" read "16·2."

" 6 " ... For "2·5" read "2·8."

W. W. DREW,
Commissioner of Customs,
Salt, Opium and Abkári.

Statement showing (1) the consumption of country spirit in proof gallons ; (2) the rate of consumption per head of A'bkári management ; (4) the actual realisations on account of still-head duty, license fees, etc. ; (5) the proof gallon of spirit consumed in each British district of the Presidency during the year 1908-09

1	2	3	4	5		6		7	8		
				(*gg*) Consumption of country spirit in terms of proof.							
				1908-09.		Average of previous 5 years.		Minimum revenue guaranteed in monopoly districts, including Native States attached to them for A'bkári management.	Actual realisations.		
Serial No.	District.	Area.	Population.	Total.	Rate per head of population.	Total.	Rate per head of population.		Still-head duty.	Deficiency.	Total.
		Sq. m.		Gallons.	Drams.	Gallons.	Drams.	Rs.	Rs.	Rs.	Rs.
1	Ahmedabad	3,816	795,967	84,058	5·1	62,551	3·7	.....	3,26,468 *1,729*	...	3,26,468 *1,729*
2	Kaira	1,595	716,332	16,825	1·1	10,186	·7	.....	40,857 *5,819*	...	40,857 *5,819*
3	Panch Mahá's	1,606	261,020	59,170	10·9	48,478	8·9	(*bb*) 30,000	65,417 *33,946*	...	65,417 *33,946*
4	Broach	1,467	291,763	65,675	10·8	60,212	9·9	.....	2,58,955	...	2,58,955
5	Surat	1,653	655,650	281,528	20·6	285,764	20·9	.....	8,93,826	...	8,93,826
6	Thána	3,573	811,433	321,902	19·05	336,049	19·9	(*cc*) 11,00,000	12,36,090 *36,354*	...	12,36,090 *36,354*
7	Bombay	22	977,822	495,829	24·3	555,653	27·3	.....	25,35,503	...	25,35,503
8	Kolába	2,131	605,566	134,416	10·7	118,949	9·4	(*dd*) 4,05,000	4,89,291 *13,407*	...	4,89,291 *13,407*
9	Ratnágiri	3,998	1,167,927	99,403	4·09	87,125	3·6	(*ee*) 67,167	1,11,709	...	1,11,709
10	Kánara ... Below-ghát	1,306	264,233	22,997	4·1	19,555	3·6	(*ff*) 15,500	21,225	...	21,225
	Kánara ... Above-ghát	2,639	190,257	20,172	5·09	20,776	5·2	... ...	90,917	...	90,917
11	Dhárwár	4,602	1,113,298	77,066	3·3	65,412	2·8	.....	3,69,200 *28,474*	...	3,69,200 *28,474*
12	Belgaum	4,649	993,976	49,549	2·4	40,685	2·0	.....	2,63,416 *47,982*	...	2,63,416 *47,982*
13	Bijápur	5,669	735,435	16,301	1·06	13,478	·9	.....	74,902 *2,790*	...	74,902 *2,790*
14	Sholápur	4,541	720,977	37,094	2·4	27,839	1·9	.....	1,49,226 *5,711*	...	1,49,226 *5,711*
15	Sátára	4,825	1,146,559	26,416	1·1	21,061	·9	.....	1,35,851 *23,674*	...	1,35,851 *23,674*
16	Poona	5,349	995,330	115,127	5·6	110,978	5·4	.....	6,04,869 *10,164*	...	6,04,869 *10,164*
17	Ahmednagar	6,586	837,695	23,400	1·3	26,035	1·5	.....	1,16,818	...	1,16,818
18	Násik	5,850	816,504	81,802	4·8	78,135	4·6	.....	2,82,662	11	2,82,673
19	West Khándesh	10,041	469,654	150,312	15·4	364,160	12·2	.....	3,66,266 *26,754*	5,947	3,72,213 *26,754*
20	East Khándesh		357,728	145,277	7·3			.....	5,14,110	15,218	5,29,328
	Total for Districts ...	75,918	15,525,126	2,324,319	7·2	2,353,081	7·3	16,17,667	89,47,578 *2,36,804*	21,176	89,68,754 *2,36,804*

Note.—Figures in italics in columns 8, 9, and 10 are for the Native

9			10		11		
Other receipts on account of country spirit (including out-stills, distilling fees and miscellaneous).			Total realisations.		Maximum selling		
License fees.	Other receipts.	Total.	1908-09.	Average of previous 5 years.	Mhowra or Molasses Spirit.		
					25° U.P.	60° U.P.	40° U.P.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs. a.	Rs. a.	Rs. a.
75,647	362	76,009	4,02,477	2,25,280	2 12 (*a*) 4 12 (*a-1*) 4 8 (*b*)	1 8 (*a*) 2 12 (*a-1*) 2 8 (*b*)	...
75		*75*	*1,804*	*67*			
12,556	...	12,556	53,413	35,926	4 0 (*c*) 2 8 (*d*) 2 8 (*e*)	2 4 (*c*) 1 8 (*d*) 1 4 (*e*)	...
323		*323*	*6,142*	*6,772*			
22,634	1,872	24,506	89,923	53,238	2 12 (*f*) 2 8 (*g*) 2 4 (*h*)	1 8 (*f*) 1 4 (*g*) 1 2 (*h*)	...
			33,946	*10,709*			
58,399	290	58,689	3,17,644	2,26,952	4 12 (*h-1*) 4 4 (*h-2*)	2 12 (*h-1*) 2 8 (*h-2*)	...
				13,816			
1,63,514	833	1,64,347	10,58,173	8,15,761	4 8 (*i*) 4 0 (*i-1*) 3 12 (*j*) 3 8 (*k*) 3 4 (*l*) 2 4 (*m*)	2 8 (*i*) 2 4 (*i-1*) 2 0 (*j*) 2 0 (*k*) 1 12 (*l*) 1 4 (*m*)	...
...	...	...	12,36,090	10,75,934	5 0 (*m-1*) 4 12 (*n*) 4 0 (*o*) 4 8 (*p*)	2 8 (*m-1*) 2 8 (*n*) 2 0 (*o*) 2 4 (*p*)	...
			36,354	*25,517*			
6,50,369	163	6,50,532	31,86,035	30,37,174	.....	.....	...
...	...	...	4,89,291	4,21,054	4 12 (*q*) 4 8 (*r*) 4 4 (*s*)	2 8 (*q*) 2 4 (*r*) 2 4 (*s*)	...
			13,407	*9,816*			
...	4,539	4,539	1,16,248	75,378	3 4	1 10	...
...	603	603	21,828	16,107	3 4	.....	2 7
15,842	26	15,868	1,06,785	89,517	5 0	.....	4 0
60,385	4,251	64,636	4,33,836	3,10,745	5 4 (*s-1*) 5 0 (*s-2*)	.....	4 0 (*s-1*) 4 0 (*s-2*)
5,536		*5,536*	*34,010*	*24,982*		.....	
45,546	12,492	58,038	3,21,454	2,61,687	5 4	3 0	...
8,080		*8,080*	*56,062*	*42,350*			
16,688	237	16,925	91,827	60,206	4 12	2 10	...
960		*960*	*3,750*	*1,880*			
23,776	...	23,776	1,75,002	1,36,661	5 8 (*s-3*) 5 4 (*s-4*)	3 0 (*s-3*) 2 12 (*s-4*)	...
2,955		*2,955*	*8,666*	*7,044*			
23,756	125	23,881	1,59,732	1,30,529	5 4	2 12	...
4,546		*4,546*	*28,220*	*26,557*			
1,46,499	20,577	1,67,076	7,71,945	7,78,957	6 12 (*s-5*) 6 0 (*s-6*)	3 12 (*s-5*) 3 4 (*s-6*)	...
2,290		*2,290*	*12,454*	*10,085*			
19,352	300	19,652	1,36,470	1 55,714	5 4	2 12	...
107,190	...	1,07,190	3,89,863	2,79,028	4 12 (*s 7*) 3 8 (*t*) 2 8 (*u*) 4 4 (*v*)	2 12 (*s-7*) 2 2 (*t*) 1 10 (*u*) 2 8 (*v*)	...
1,82,195	10,350	1,92,545	5,64,758	10,14,332	4 4 (*w*) 3 8 (*w-1*) 2 8 (*x*) 4 4 (*y*)	2 8 (*w*) 2 2(*w-1*) 1 10 (*x*) 2 8 (*y*)	...
8,400		*8,400*	*35,154*	*21,250*			
2,15,731	21,239	2,36,970	7,66,298				
1 ,42,079	78,259	19,20,338	1,08,89,092	92,00,180	.....	.....	...
33,165		*33,165*	*2,69,969*	*2,00,845*			

prices per gallon.			Incidence per			
			1908-09.			
Toddy Spirit.			Still-head duty.	License fees.	Other receipts.	Total.
25° U.P.	60° U.P.	40° U.P.				
Rs. a.	Rs. a.	Rs. a.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
.....	.....	...	3 14 2	14 5	0 0 1	4 12 8
.....	.....	...	2 6 10	0 11 11	.....	3 2 9
.....	.....	...	1 1 8	0 6 1	0 0 6	1 8 3
.....	.....	...	3 15 2	0 14 3	0 0 1	4 13 6
.....	.....	...	3 2 6	0 9 4	0 0 1	3 11 11
5 5 6 (*y-1*) 5 9 6 (*y-2*) 5 1 6 (*z*) 4 15 6 (*aa*)	2 11 9 (*y-1*) 2 13 9 (*y-2*) 2 9 9 (*z*) 2 7 9 (*aa*)	...	3 13 5	...	.....	3 13 5
.....	.....	...	5 1 10	1 5 0	.....	6 6 10
.....	.....	...	3 10 3	...	.....	3 10 3
3 6	1 11	...	1 2 0	...	0 0 9	1 2 9
3 6	.....	2 8 7	0 14 4	...	0 0 5	0 14 9
.....	.....	...	4 8 1	0 12 7	.....	5 4 8
.....	.....	...	4 12 1	0 12 6	0 0 10	5 9 5
.....	.....	...	5 5 1	0 14 8	0 4 0	6 7 9
.....	.....	...	4 9 6	1 0 5	0 0 3	5 10 2
.....	.....	...	4 0 5	0 11 1	.....	4 11 6
.....	.....	...	5 2 3	0 14 5	0 0 1	6 0 9
.....	.....	...	5 4 1	1 4 4	0 2 10	6 11 3
.....	.....	...	4 15 10	0 13 3	0 0 2	5 13 3
.....	.....	...	3 7 3	1 5 0	.....	4 12 3
.....	.....	...	2 7 0 3 8 7	1 3 5 1 7 9	0 1 1 0 2 4	3 11 6 5 2 8
.....	.....	...	3 13 7	0 12 8	0 0 6	4 10 9

D.

population; (3) the minimum revenue guaranteed in monopoly districts, including Native States attached to them for maximum selling prices per gallon for Mowra and Toddy spirit; and (6) the incidence of duty, fees, etc., per and also similar information for important towns or areas of such districts for the same period.

13				14
proof gallon of				Remarks.
Average of previous 5 years.				
Still-head duty.	License fees.	Other receipts.	Total.	
Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	
3 8 4	0 0 3	0 1 1	3 9 8	(a) Applicable to the Parántij Táluka, including Modása Mahál (except the villages of Deroli, Amodra and Indran) and Rakhial village.
				(a-1) Applicable to the City, Cantonment and portion within 10 miles round.
				(b) Applicable to the rest of the district.
3 7 11	0 0 6	...	3 8 5	(c) Applicable to Mátar, Mehmadabad, A'nand, Nadiád and Borsad Tálukas, the town of Dákor, the States of Bhadarwa, Umetha and Dodka Mewas, the tálukas of Ghodasar and Haldarwas and the Bavisi village of Barmuwada.
				(d) Applicable to Thásra Táluka (excluding the town of Dákor), Kapadvanj Táluka, isolated villages of Deroli, Amodra and Indran of the Modása Mahál of the Ahmedabad District, the Bavisi village of Mahisa and the Khadal Táluka.
				(e) Applicable to Pándu Mewas.
				(f) Applicable to the Western Maháls, comprising Godhra, Kálol and Hálol Tálukas.
				(g) Applicable to the Eastern Maháls, comprising Dohad and Jhálod Tálukas.
				(h) Applicable to Sankheda Mewas.
				(h-1) Applicable to the City and portion within 10 miles round.
				(h-2) Applicable to the rest of the district.
				(i) Applicable to Surat City and portions of the tálukas of Chorási and Olpád within 5 miles limit of the Surat City.
1 1 6	...	0 0 1	1 1 7	(i-1) Applicable to the portions of Chorási and Olpád Tálukas beyond 5 miles limit of the Surat City and the western portion of the táluka of Bulsár.
3 11 5	0 0 10	...	3 13 3	(j) Applicable to Jalalpur Táluka and the western portion of the tálukas of Bárdoli, Mándvi and Chikhli.
				(k) Applicable to Párdi Táluka and the eastern portion of the Bulsár, and Mándvi Tálukas.
				(l) Applicable to the eastern portion of Bárdoli, and Chikhli Tálukas.
				(m) Applicable to the Dángs.
				(m-1) Applicable to the towns of Thána, Bándra and Coorla of the Sálsette Táluka and the town of Bassein.
2 13 2	0 0 7	...	2 13 9	(n) Applicable to rest of the Sálsette Táluka.
				(o) Applicable to Máhim and Dáhánu Tálukas and Umbergaon Petha.
				(p) Applicable to rest of the Bassein Táluka, rest of the district and Jawhár State.
				(q) Applicable to the towns of Panwel and Alibág.
				(r) Applicable to the rest of the Panwel and Alibág Tálukas and the táluka of Pen.
				(s) Applicable to rest of the district and Sudhágad Mahál.
3 3 3	...	...	3 3 3	(s-1) Applicable to the Hubli Town and 10 miles round.
				(s-2) Applicable to the rest of the district.
				(s-3) Applicable to the City and portion within 10 miles round.
4 2 11	1 4 6	...	5 7 5	(s-4) Applicable to the rest of the district.
				(s-5) Applicable to Poona City, Cantonment and 10 miles round.
3 8 8	...	...	3 8 8	(s-6) Applicable to rest of the district.
				(s-7) Applicable to the Násik City.
0 12 7	...	0 1 3	0 13 10	(t) Applicable to the tálukas of Baglan and Kalvan.
				(u) Applicable to the táluka of Peint.
				(v) Applicable to the rest of the district.
0 12 6	...	0 0 8	0 13 2	(w) Applicable to the town of Dhulia, the rest of the Dhulia Táluka and to the tálukas of Sindkheda and Shirpur.
4 3 10	0 1 1	...	4 4 11	(w-1) Applicable to the tálukas of Sháháda, Taloda, Pimpalner and Nandurbár and the Mewási estates below Ghát.
4 10 10	0 1 1	...	4 11 11	(x) Applicable to the Navápur Petha.
5 4 6	1 2 4	0 0 1	6 7 1	(y) Applicable to the towns of Jalgaon and Bhusával (including Sátana Suburb), the rest of tálukas of Jalgaon and Bhusaval and to the tálukas of Chopda, Chálisgaon, Amalner, Erandol, Jamner, Pachora, Ráver and Yáwal.
				(y-1) Applicable to the towns of Thána and Bassein.
				(y-2) Applicable to the towns of Bándra and Coorla of the Sálsette Táluka.
4 5 3	0 2 2	...	4 7 5	(z) Applicable to the rest of the Sálsette Táluka.
				(aa) Applicable to the rest of the Bassein Táluka.
4 12 8	0 1 10	...	4 14 6	(bb) Separate guarantee for Sankheda Mewás, which is attached to the Panch Maháls for Abkári management.
5 0 10	1 2 3	0 0 1	6 3 2	(cc) The amount is made up as under :— Rs. Sálsette, Bassein and Máhim ... ... 7,00,000 Umbergaon, Dáhánu and Jawhár State ... ... 1,40,000 Inland tálukas (Kalyán, Bhiwndi, Váda, Murbád and Sháhápur) ... ... 2,60,000 Total ... 11,00,000
5 6 7	1 9 9	...	7 0 4	
4 14 9	1 0 10	...	5 15 7	(dd) The amount is made up as under :— Panvel and Karjat ... ... 1,80,000 Alibág, Pen, Roha, Mángaon and Mahád Tálukas and Sudhágad Mahál ... ... 2,25,000 Total ... 4,05,000
3 7 10	0 1 3	...	3 9 1	
2 11 9	0 0 7	0 0 3	2 12 7	(ee) The gross guarantee including drawback on account of tree-tax is Rs. 1,30,000, but excluding such drawback it is Rs. 67,167.
				(ff) The gross guarantee including the drawback on account of tree-tax is Rs. 30,000, but excluding such drawback it is Rs. 15,500.
3 7 5	0 7 0	0 0 1	3 14 6	(gg) The figures of consumption shown in this Appendix D indicate actual sales by shopkeepers, while Imperial Form No. 4 gives issues from distilleries.

States attached to British Districts for A'bkári management.

W. W. DREW,
Commissioner of Customs, Salt, Opium and A'bkári.

Memorandum of Country Spirit Consumption, &c., in certain large towns.

1	2	3	4		5		6	7	8	
Serial No.	Towns.	Population.	Consumption of Country spirit in terms of proof.				Actual realisations still-head duty (a).	License fees (b).	Total realisations.	
			1908-1909.		Average of previous 5 years.				1908-09.	Average of previous 5 years.
			Total gallons.	Rate per head of population	Total gallons.	Rate per head of population				
				Drams.		Drams.	Rs.	Rs.	Rs.	Rs.
1	Ahmedabad City and Cantonment ...	194,789	54,131	14·06	39,539	10·3	2,16,517	40,355	2,56,872	(c) 1,47,209
2	Broach City	42,896	26,838	30·08	26,004	29·1	1,07,352	26,675	1,34,027	(c) 96,389
3	Surat City	119,306	55,486	22·3	70,058	28·2	2,21,946	48,250	2,70,196	(c) 2,46,443
4	Thána Town (Thána District ...)	16,011	17,135	51·4	17,573	52·7	76,912	.....	76,912	63,626
5	Bándra do. (Thána District ...)	22,075	23,883	51·9	25,998	56·5	1,05,787	.....	1,05,787	91,930
6	Coorla do. (Thána District ...)	14,831	8,319	26·9	10,387	33·6	37,640	.....	37,640	37,680
7	Bassein do. (Thána District ...)	10,702	11,567	51·9	12,999	58·3	50,280	.....	50,280	42,779
8	Panvel Town (Kolába District ...)	10,152	7,392	34·9	(f)...	(f)...	32,034	.....	32,034	(f).....
9	Alibág do. (Kolába District ...)	6,055	3,252	26·8	(f)...	(f)...	13,895	.....	13,895	(f).....
10	Dhárwár City	31,279	10,841	16·6	7,977	12·2	50,593	8,450	59,043	(c) 36,182
11	Belgaum City and Cantonment	36,878	27,258	35·5	20,751	27·0	1,40,833	27,290	1,68,123	(c) 1,07,214
12	Sholápur City, Cantonment and places within ten miles round.	105,575	19,954	9·1	16,396	7·5	99,772	20,650	1,20,422	(c, 84,559
13	Sátára City and Cantonment	26,022	9,101	16·8	6,757	12·5	43,989	5,690	49,679	(c) 32,660
14	Poona City and Cantonment	153,320	92,659	29·01	90,235	28·2	4,94,184	95,050	5,89,234	(c) 4,81,252
15	Ahmednagar City and Cantonment ...	42,032	18,328	20·9	20,773	23·7	88,588	15,450	1,04 038	(c) 1,00,402
16	Násik City... ... ... *West Khándesh.*	21,490	12,124	27·1	10,087	22·5	52,536	16,136	68,673	(c) 38,822
17	Dhulia Town ... ... *East Khándesh.*	24,726	9,132	17·7	(f)...	(f) ...	35,298	19,065	54,363	(f).....
18	Jalgaon Town	16,259	5,160	15·2	(f)...	(f) ...	19,971	13,150	33,121	(f).....
19	Bhusával do.	16,363	10,944	32·1	(f)...	(f)...	42,580	15,300	57,880	(f).....
	Total for Towns ...	900,761	423,504	22·6	375,534	20·0	19,30,707	3,51,511	22,82,218	16,07,147

1	2	9			10			11			12
Serial No.	Towns.	Maximum selling prices of Mowra or Molasses spirit per gallon.			Incidence per proof gallon of						Remarks.
					1908-09.			Average of previous 5 years.			
		25° U. P.	60° U. P.	40° U. P.	Still-head duty.	License fees.	Total.	Still-head duty.	License fees.	Total.	
		Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	
1	Ahmedabad City and Cantonment	4 12 0	2 12 0	...	4 0 0	0 11 11	4 11 11	3 11 7	...	3 11 7	(a) Figures in this column represent duty on liquor actually consumed.
2	Broach City	4 12 0	2 12 0	...	4 0 0	0 15 11	4 15 11	3 11 4	...	3 11 4	
3	Surat City	4 8 0	2 8 0	...	4 0 0	0 13 11	4 13 11	3 8 3	...	3 8 3	
4	Thána Town (Thána District.)	5 0 0	2 8 0	...	4 7 10	...	4 7 10	3 9 11	...	3 9 11	(b) Figures in this column represent fees actually bid for shops at auction.
5	Bándra do. (Thána District.)	5 5 6 (d)	2 11 9 (d)	...	4 6 10	...	4 6 10	3 8 7	...	3 8 7	
6	Coorla do. (Thána District.)	5 9 6 (e)	2 13 9 (e)	...	4 8 5	...	4 8 5	3 10 1	...	3 10 1	
7	Bassein do. (Thána District.)				4 5 7	...	4 5 7	3 4 8	...	3 4 8	(c) Exclusive of license fees which are not ascertainable for the towns separately.
8	Panvel Town (Kolába District.)	4 12 0	2 8 0	...	4 5 4	...	4 5 4	(f)...	...	(f)...	
9	Alibág do. (Kolába District.)				4 4 4	...	4 4 4	(f)...	...	(f)...	
10	Dhárwár City	5 0 0	...	4 0 0	4 10 8	0 12 6	5 7 2	4 8 7	...	4 8 7	(d) This is rate of maximum selling price on toddy spirit in the towns of Thana and Bassein.
11	Belgaum City and Cantonment	5 4 0	3 0 0	...	5 2 8	1 0 0	6 2 8	5 2 8	...	5 2 8	
12	Sholápur City, Cantonment and places within ten miles round.	5 8 0	3 0 0	...	5 0 0	1 0 7	6 0 7	5 2 6	...	5 2 6	
13	Sátára City and Cantonment ...	5 4 0	2 12 0	...	4 13 4	0 10 0	5 7 4	4 13 4	...	4 13 4	(e) This is rate of maximum selling price on toddy spirit in the towns of Bándra and Coorla.
14	Poona City and Cantonment ...	6 12 0	3 12 0	...	5 5 4	1 0 5	6 5 9	5 5 4	...	5 5 4	
15	Ahmednagar City and Cantonment.	5 4 0	2 12 0	...	4 13 4	0 13 6	5 10 10	4 13 4	...	4 13 4	
16	Násik City ... ... *West Khándesh.*	4 12 0	2 12 0	...	4 5 4	1 5 4	5 10 8	3 13 7	...	3 13 7	
17	Dhulia Town ... ... *East Khándesh.*	4 4 0	2 8 0	...	3 13 10	2 1 5	5 15 3	(f)...	...	(f)	(f) Figures in these columns are not available.
18	Jalgaon Town				3 13 11	2 8 9	6 6 8	(f)...	...	(f)	
19	Bhusával do.				3 14 3	1 6 4	5 4 7	(f)...	...	(f)	
	Average ...	...	...	...	4 8 11	...	...	4 4 6	...	...	

W. W. DREW,
Commissioner of Customs, Salt,
Opium and A'bkári.

APPENDIX E.

APPENDIX

Statement showing (1) the rates of tree-tax ; (2) the maximum selling prices per gallon of toddy sold (a) at booths and (c) for sale at shops ; (4) the number of trees licensed to be tapped for raw toddy ; and (5) the quantity of

Serial No.	District.	Tree-tax rates on		Maximum selling price per gallon of toddy		1908-09.					
						Number of licenses issued for				Number of trees	
		Cocoanut and Brab.	Date and Wild Palm.	At Booths.	At Shops.	Domestic consumption.	Tree-foot-booths.	Toddy shops.	Total.	Cocoanut.	Brab.
1	2	3		4		5	6	7	8	9	10
1	Ahmedabad	Rs. 5 0 0	Rs. 2 0 0	Rs. 0 9 0	Rs. 0 9 0	...	...	7	7	...	...
2	Kaira	(a) 0 8 0	(a) 0 8 0	.....	.....	3	...	...	3	...	...
3	Panch Mahâls	.....	.....	.....	.....	...	...	...	...	...	...
4	Broach	5 8 0	2 8 0	0 4 0	0 4 0	1	10	21	32	...	1,200
5	Surat	(b) 7 0 0	(b) 4 0 0	(b) 0 3 0	(b) 0 4 6	7,812	29	234	8,074	...	1,124
		(c) 5 8 0	(c) 2 8 0	(c) 0 3 0	(c) 0 4 6						
		(d) 6 0 0	(d) 3 0 0	(d) 0 3 0	(d) 0 4 6						
		(e) 5 0 0	(e) 2 0 0	(e) 0 3 0	(e) 0 4 0						
		(f) 4 8 0	(f) 1 8 0	(f) 0 3 0	(f) 0 4 0						
		(g) 1 12 0	(g) 1 0 0	(g) 0 3 0	(g) 0 4 0						
		(h) 1 0 0	(h) 0 4 0	(h) 0 1 6	(h) 0 2 0						
		(i) 3 0 0	(i) 1 0 0	(i) 0 3 0	(i) 0 4 0						
		(j) 6 0 0	(j) 2 0 0	.....	.....						
		.....	(j-1) 1 0 0	.....	.....						
		.....	(k) 1 4 0	.....	.....						
		.....	(k-1) 1 8 0	.....	.....						
6	Thána	(l) 12 0 0	6 0 0	0 3 0	0 4 0	1	327	212	540	185	5,554
		(m) 10 0 0	5 0 0								
		(n) 7 8 0	3 0 0	0 2 0	0 3 0						
		(o) 5 0 0	2 0 0								
		(p) 9 0 0	3 0 0	0 3 0	0 4 0						
7	Bombay	12 0 0	6 0 0	0 6 0	.....	1	110	93	204	...	...
8	Kolába	(q) 12 0 0	6 0 0	0 3 0	0 4 0	...	15	60	75	257	490
		(r) 9 0 0	3 0 0								
9	Ratnágiri	8 0 0	3 0 0	0 4 6	0 4 6	...	...	158	158	10,548	...
10	Kánara ... Below ghát ...	8 0 0	3 0 0	0 6 0	0 6 0	...	...	74	74	2,563	...
	Kánara ... Above ghát ...			.....	0 6 0	...	...	30	30	...	3,462
11	Dhárwár	6 0 0	2 0 0	0 9 0	0 9 0	...	2	115	117	...	...
12	Belgaum	6 0 0	2 0 0	0 9 0	0 9 0	...	2	100	102	...	6,530
13	Bijápur	6 0 0	2 0 0	0 9 0	0 9 0	...	1	110	111	...	...
14	Sholápur	6 0 0	2 0 0	0 6 0	0 6 0	...	...	18	18	...	...
15	Sátára	6 0 0	2 0 0	.....	0 9 0	7	...	...	7	15	...
16	Poona	6 0 0	2 0 0	0 6 0	0 6 0	6	20	36	62	2	...
17	Ahmednagar	6 0 0	2 0 0	0 6 0	0 6 0	...	1	5	6	...	...
18	Násik	6 0 0	2 0 0	.....	0 9 0	...	...	6	6	...	...
19	West Khándesh	6 0 0	2 0 0	.....	.....	...	...	...	...	...	...
20	East Khándesh	6 0 0	2 0 0	0 9 0	0 9 0	...	1	1	2	...	...
	Total	.....	.....	.....	.....	7,831	517	1,230	9,628	13,560	18,360

Note.—The number of licences issued for Native States

E.

and (b) at shops; (3) the number of licenses granted (a) for domestic consumption, (b) for sale at tree-foot booths, toddy reported to have been sold from shops in each British District of the Presidency during the year 1908-09.

licensed to be tapped.		Quantity of toddy sold.	1907-08. Number of licenses issued or				Number of trees licensed to be tapped.				Quantity of toddy sold.	Remarks.
Date.	Total.		Domestic consumption.	Tree-foot booths.	Toddy shops.	Total.	Cocoanut.	Brab.	Date.	Total.		
11	12	13	14	15	16	17	18	19	20	21	22	23
		Gallons.									Gallons.	
125	125	3,160	...	...	3	3	...	...	50	50	891	(a) Applicable to Mátar, Mehmadabad, A'nand, Nadiád, Borsad, Thásra and Kapadvanj Tálukas and isolated villages of Deroli, Amodra and Indran of the Modása Mahál of the Ahmedabad District.
4	4	.....	17	...	...	17	...	...	18	18	.....	
...	...	.....	...	...	...	...	...	...	...	...	.....	
876	2,076	76,199	2	23	21	46	...	1,125	1,505	2,630	74,378	(b) Do. Surat City, Chorási Táluka and portion of the Olpád Táluka within 10 miles limit of the Surat City.
												(c) Do. Portion of the Olpád Táluka beyond 10 miles of the Surat City.
1,11,189	1,12,313	22,97,793	7,680	4	246	7,930	25	1,090	1,13,655	1,14,770	23,02,023	(d) Do. Jaláipur Táluka and 33 coast villages of the Bulsár Táluka.
												(e) Do. Párdi Táluka.
												(f) Do. Bulsár Táluka, exclusive of 33 coast villages.
												(g) Do. Bárdoli Táluka and portion of the Mándvi Táluka south of the Tápti.
29,736	35,475	9,42,743	53	335	284	672	171	5,171	25,859	31,201	9,04,922	(h) Do. Portion of the Mándvi Táluka north of the Tápti.
												(i) Do. Chikhli Táluka.
												(j) Do. Dangs.
...	...	.....	...	100	100	200	...	...	...	...	.....	(j-1) Do. Chikhli Táluka for Kaliparaj.
												(k) Do. Párdi, and Bulsár East for Kaliparaj.
998	1,745	59,279	...	13	67	80	294	686	855	1,835	73,491	(k-1) Do Bulsar West for Kaliparaj.
55	10,603	693,253	...	...	149	149	10,283	...	32	10,315	657,777	(l) Do. Sálsette and Bassein Tálukas.
...	2,563	258,657	...	...	75	75	2,535	...	...	2,535	218,815	
...	3,462	69,984	...	...	30	30	15	...	2,784	2,799	59,885	(m) Do. Máhim Táluka.
												(n) Do. Dáhánu Táluka
29,589	29,539	515,592	...	...	113	113	...	...	27,417	27,417	444,731	(o) Do. Umbargaon Petha.
12,757	19,287	323,015	...	2	97	99	...	2,652	14,872	17,524	373,406	
24,094	24,094	517,409	...	1	108	109	...	...	27,288	27,288	542,425	(p) Do. Kalyán Táluka, the rest of the district and Jawhár State.
12,200	12,200	251,578	...	...	19	19	...	...	13,130	13,130	271,229	
15	20	191	5	...	2	7	...	...	55	55	573	(q) Do. Panvel and Alibág Tálukas. The rates of tree-tax applicable to Kharapat portion of the Alibág Táluka are Rs. 9 (cocoanut and brab) and Rs. 3 (date and wild palm).
7,299	7,292	266,458	6	21	39	66	2	...	6,597	6,599	242,352	
1,469	1,469	55,285	...	3	5	8	...	...	1,881	1,881	52,899	
406	403	7,141	...	...	5	5	...	...	316	316	3,962	
...	...	.....	...	...	...	...	...	...	...	...	.....	(r) Do. Rest of the District and Sudhágad Mahál.
289	289	9,292	...	...	...	...	...	...	...	...	.....	
231,092	2,63,012	6347,029	7,763	502	1,363	9,628	13,345	10,724	236,314	260,383	6,233,791	

was 81 compared with 83 in the previous year.

W. W. DREW,
Commissioner of Customs, Salt, Opium and Abkári.

APPENDIX F.

Statement showing the quantities of Foreign Liquors imported into Bombay by sea and sold by Licensees of Foreign Imported Liquors and Country Spirits excised at Tariff rates in each district of the Bombay Presidency during the year 1908-09.

	Districts.	Fermented Liquors.	Wines.	Liqueurs.	Spirits (potable).			Denatured and perfumed spirits.
					Rectified spirit (undenatured).	Other sorts.	Total.	
1		2	3	4	5	6	7	8
	Imported by sea into Bombay—	Gallons (Liquid).	Gallons (Liquid).	Gallons (Liquid).	Gallons (Proof).	Gallons (Proof).	Gallons (Proof).	Gallons (Liquid).
	1908-09 ...	1,087,536	107,002	3,235	41,598	294,740	336,338	44,433
	1907-08 ...	1,596,616	110,258	3,725	53,709	281,791	335,500	52,248
	Sold by Licensees—							
1	Ahmedabad ...	1,988	617	28	...	6,115	6,115	488
2	Kaira ...	35	18	...	...	255	255	4
3	Panch Mahals ...	118	14	...	...	247	247	...
4	Broach ...	175	197	6	...	2,128	2,128	...
5	Surat ...	356	564	24	...	4,017	4,017	166
6	Thána ...	1,078	565	24	12	4,292	4,304	...
7	Bombay ...	861,402	75,295	2,571	21,678	220,587	242,265	70,581
8	Kolába ...	373	231	6	...	1,682	1,682	30
9	Ratnágiri ...	57	121	...	...	781	781	...
10	Kánara { Below ghát... / Above ghát... }	169	174	...	...	767	767	21
11	Dhárwár ...	3,752	630	37	...	7,233	7,233	104
12	Belgaum ...	5,619	551	18	3	4,532	4,535	269
13	Bijápur ...	100	20	...	...	556	556	...
14	Sholápur ...	1,777	191	3	1	3,714	3,715	...
15	Sátára ...	610	255	34	2	2,920	2,922	88
16	Poona ...	21,582	2,538	243	138	18,982	19,120	1,066
17	Ahmednagar ...	1,019	479	11	...	3,966	3,966	...
18	Násik ...	2,033	304	6	6	3,015	3,021	49
19	West Khándesh ...	88	69	12	2	1,289	1,291	5
20	East Khándesh ...	3,097	270	11	...	2,835	2,835	63
	Total... 1908-09 ...	905,428	83,103	3,034	21,842	289,913	311,755	72,934
	Total... 1907-08 ...	203,643	50,063	3,430	...	221,682	221,682	77,504

W. W. DREW,
Commissioner of Customs, Salt, Opium and A'bkári.

APPENDIX G.

Statement showing the quantities of (a) imported and (b) locally produced denatured Spirits passed into consumption at the favourable 5 per cent. ad valorem *Rate of Duty during the year 1908-09 in the Bombay Presidency.*

Denatured Spirit imported from Foreign Countries.		Denatured Spirit produced in India.						Remarks.
		Produced in the Bombay Presidency.			Imported from other Provinces.			
Country from which imported.	Quantity imported.	Place of Production.	Quantity consumed locally.	Exported to other Provinces.	Province from which imported.	Quantity consumed locally.	Exported to other Provinces.	
1	2	3	4	5	6	7	8	9
	Imp. Gals.		Imp. Gals.	Imp. Gals.		Imp. Gals.	Imp. Gals.	
United Kingdom ...	136	...	...	...	Madras Presidency	104	...	* This was imported from Calcutta but is presumed to be the produce of Java.
Austria-Hungary ...	27,676	...	...	...	.....	...	...	
Germany ...	4,735	...	...	...	.....	...	...	
Java ...	4,455	...	...	...	.....	...	...	
	13,635*	...	...	...	.....	...	...	
Natal ...	609	...	...	...	.....	...	...	
Total ...	51,246	...	...	...	.....	104	...	

W. W. DREW,
Commissioner of Customs, Salt, Opium and Abkári.

APPENDIX H.

Statement showing (1) the consumption of intoxicating drugs, (2) the rates of duty per seer leviable on such drugs, (3) the realisations on account of duty, fees, etc., and (4) the incidence of duty, fees, etc., per seer of the drugs consumed in each British District of the Presidency during the year 1908-09.

Serial Number.	District.	Consumption of intoxicating drugs.		Rates of duty per seer.			Realisations.			
		Total. (a)	Per head.	Gánja.	Bháng.	Charas.	Duty. (b)	License fees. (c)	Other items.	Total.
1	2	3		4			5			
		Seers.	Tolas.				Rs.	Rs.	Rs.	Rs.
1	Ahmedabad	4,196	0·4	Rs 5-0 0.	Re. 1-0-0.	Rs. 8-0-0.	19,065	3,809	141	23,015
2	Kaira	1,263	0·1				5,285	4,156	32	9,473
3	Panch Maháls	982	0·3				3,476	512	12	4,000
4	Broach	894	0·2				3,842	4,133	41	8,016
5	Surat	1,824	0·2				6,694	4,069	59	10,882
6	Thána	1,047	0·1				5,012	2,753	44	7,809
7	Bombay	17,638	1·4				85,702	32,000	190	1,17,892
8	Kolába	1,057	0·1				4,934	2,525	31	7,490
9	Ratnágiri	815	0·06				4,059	3,379	28	7,466
10	Kánara ... Below ghát ... / Above ghát ...	1,312	0·2				6,544	5,241	53	11,838
11	Dhárwár	5,257	0·4				26,265	18,556	182	45,003
12	Belgaum	2,398	0·2				11,996	6,379	113	18,488
13	Bijápur	920	0·1				4,600	4,400	53	9,053
14	Sholápur	1,039	0·1				5,127	5,493	79	10,699
15	Sátára	5,026	0·4				25,086	10,406	150	35,642
16	Poona	4,928	0·4				23,132	26,540	171	49,843
17	Ahmednagar	1,366	0·1				6,590	9,879	411	16,880
18	Násik	2,572	0·3				12.253	14,215	76	26,544
19	West Khándesh	642	0·1				2,854	2.563	46	5,463
20	East Khándesh	1,520	0.1				6,817	6,063	408	13,288
	Total ...	56,696	0·8	...	...	...	2,69,333	1,67,071	2,320	4,38,724

Serial Number.	District.	Incidence on consumption per seer.				Remarks.
		Duty.	License fees.	Other items.	Total.	
1	2	6				7
		Rs a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	
1	Ahmedabad	4 8 8	0 14 6	0 0 6	5 7 8	(a) This is the total of Gánja, Bháng and Charas only; the preparations of Gánja like Májum, etc., which are included in other sorts in column 22 of Imperial Form I being excluded.
2	Kaira	4 2 11	3 4 8	0 0 5	7 8 0	
3	Panch Maháls	3 8 8	0 8 4	0 0 2	4 1 2	
4	Broach	4 4 9	4 10 0	0 0 9	8 15 6	
5	Surat	3 10 9	2 3 8	0 0 6	5 14 11	
6	Thána	4 12 7	2 10 1	0 0 8	7 7 4	
7	Bombay	4 13 9	1 13 0	0 0 2	6 10 11	
8	Kolába	4 10 8	2 6 3	0 0 6	7 1 5	
9	Ratnágiri	4 15 8	4 2 4	0 0 7	9 2 7	
10	Kánara ... Below ghát ... / Above ghát ...	4 15 10	3 15 11	0 0 8	9 0 5	(b) This is the duty on drugs actually consumed as shown in column 3.
11	Dhárwár	4 15 11	3 8 6	0 0 7	8 9 0	
12	Belgaum	5 0 0	2 10 7	0 0 9	7 11 4	(c) This is the fee actually bid for shops at auction.
13	Bijápur	5 0 0	4 12 6	0 0 11	9 13 5	
14	Sholápur	4 14 11	5 4 7	0 1 3	10 4 9	
15	Sátára	4 15 10	2 1 2	0 0 6	7 1 6	
16	Poona	4 11 1	5 6 2	0 0 7	10 1 10	
17	Ahmednagar	4 13 2	7 3 9	0 4 10	12 5 9	
18	Násik	4 12 3	5 8 5	0 0 6	10 5 2	
19	West Khándesh	4 7 2	3 15 11	0 1 2	8 8 3	
20	East Khándesh	4 7 9	3 15 10	0 4 4	8 11 11	
	Average ...	4 12 0	2 15 2	0 0 8	7 11 10	

W. W. DREW,
Commissioner of Customs, Salt, Opium and Abkári.

APPENDIX I.

APPENDIX

Statement showing the area under Hemp cultivation and the Intoxicating Drugs produced, lodged

Cultivation.						Intoxicating Drugs produced during the year.		Balance at the Warehouse on the 1st April 1908.			Drugs imported from other Provinces or brought from other Warehouses in the Presidency in bond.			Total (columns 7 to 14).		
Name of Táluka in which permitted.	Of Gánja.		Of Bháng.		Name of the Warehouse in which the drugs were lodged, &c.	Gánja.	Bháng.	Gánja.	Bháng.	Charas.	Gánja.	Bháng.	Charas.	Gánja.	Bháng.	Charas.
	Number of Villages in which permitted.	Area cultivated.	Number of Villages in which permitted.	Area cultivated.												
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
		A. g.		A. g.		Mds. s.	Mds. s.	Mds. s.	Mds. s.	Mds. s.	Mds. s.	Mds. s.	Mds. s.	Mds. s.	Mds. s.	Mds. s.
Ahmednagar District.																
Ahmednagar	18	56 17	1	2 33												
Nevása	26	...	1	...												
Kopergaon	5	5 18	...	...	Ahmednagar	869 33	5 13	3,329 31	27 35	...	...	37 31	...	4,199 24	70 39	...
Ráhuri	14	...	1	...												
Sátára District.																
Khánápur	13	51 2	...	...	Vita ...	347 4	...	620 31	...	...	...	...	...	967 34	...	...
					Bombay ...	...	...	114 24	29 12	10 26	732 4	108 4	124 27	906 29	137 16	135 13
					Surat ...	...	...	6 24	11 33	0 24	68 10	41 16	2 30	74 34	53 9	3 14
					Ahmedabad ...	...	...	...	...	...	18 27	24 6	10 39	18 27	24 6	10 39
Total ...	(a)76	112 37	(b)3	2 33		1,216 37	5 13	4,071 30	69 0	11 10	879 1	211 17	138 16	6,167 28	285 30	149 26

(a) The plant was actually cultivated in 16 villages.
(b) Do. do. 1 village.

I.

in and issued from and balance at the Warehouses, &c., during the year ending the 31st March 1909.

Intoxicating Drugs removed from the Warehouse during the year									Balance at the Warehouse on 31st March 1909.			Warehouse rent.	Approximate average selling price per maund exclusive of duty.		
On payment of duty by licensed vendors in British Districts and Native States.			To other Provinces or other Warehouses in the Presidency.			For destruction, being useless.									
Gánja.	Bháng.	Charas.	Gánja.	Bháng.	Charas.	Gánja.	Bháng.	Charas	Gánja.	Bháng.	Charas.		Gánja.	Bháng.	Charas.
18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33
Mds. s.	Mds. s.	Mds. s.	Mds. s.	Mds. s.	Mds. s.	Mds. s.	Mds. s.	Mds. s.	Mds. s.	Mds. s.	Mds. s.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
756 11	44 32	...	679 16	...	...	(c) 1,918 4	(d) 5 24	...	815 34	20 28	...	309 10 9	20 to 60	20 0 0	.....
318 14	...	...	114 29	...	...	(c) 270 22	...	...	255 18	...	...	29 13 0	15 to 60	.....	.....
700 37	96 18	119 36	...	...	...	114 1	18 2	1 20	91 31	22 36	13 36	32 9 3	(f) 47 2 0 (g) 43 12 0	15 0 0	(f) 99 2 (g) 82 0
56 19	38 14	1 33	...	...	...	8 3	4 33	0 6	10 12	10 5	1 15	3 2 9	60 0 0	18 0 0	90 0 0
16 5	9 14	3 20	...	...	...	0 2	0 1	...	2 21	14 31	7 19	0 12 3	35 0 0	25 0 0	130 0 0
1,848 6	189 35	125 9	794 5	...	...	2,346 32	28 20	1 26	1,175 36	68 16	22 30	376 0 0			

(c) Inclusive of 170 maunds 23 seers on account of dryage.
(d) Do. 3 maunds 26 seers do.
(e) Exclusive of 2 maunds 36 seers of seeds issued and inclusive of 45 maunds 3 seers on account of dryage and deficiency.
(f) Price of new drugs.
(g) Price of old drugs.

W. W. DREW,
Commissioner of Customs, Salt, Opium and Abkári.

APPENDIX J.

Statement showing the quantities of Opium imported direct from Málwa or purchased at the Bombay Opium Warehouse or at the Local Government Depôts by the Opium Licensees of the several British Districts and Native States of the Bombay Presidency and the amount of duty realised during the financial year 1908-09.

Name of British Districts or Native States.	Opium imported or brought from					Duty realised on				Remarks.
	Málwa direct.		Bombay Opium Warehouse.	Local Government Depôts.	Total of columns 2 to 5 in lbs.	Opium shown in column 2 at Rs. 700 per chest.	Opium shown in column 4.		Total of columns 7 to 9.	
	Duty-paid.	Duty-free.					Opium transferred from Imperial to Excise at Rs. 600 per chest.	Differential duty at Rs. 100 per chest.		
1	2	3	4	5	6	7	8	9	10	11
British Districts.	Chests.	Chests.	Chests.	Lbs. (a)	Lbs.	Rs.	Rs.	Rs.	Rs.	
1 Ahmedabad ...	...	...	136½	...	18,579	...	81,900	13,650	95,550	(a) Figures in column 5 denote the issues out of 585½ chests purchased by Government for supply to Depôts.
2 Kaira ...										
3 Panch Mahâls ...	...	...	29	...	3,947	...	17,400	2,900	20,300	
4 Broach ...	...	...	42	...	5,717	...	25,200	4,200	29,400	
5 Surat ...	...	...	20	...	2,722	...	12,000	2,000	14,000	
6 Thána ...	...	...	...	697	697	...	...	...	...	
7 Bombay ...	...	...	...	11,618	11,618	...	...	...	...	
8 Kolába ...	...	...	...	607	607	...	...	...	...	(b) This is inclusive of the pass fee of Rs. 79,100 on 113 chests issued to Sind.
9 Ratnágiri ...	...	...	...	203	203	...	...	...	...	
10 Kánara { Below ghat ... / Above ghat ...	...	...	...	132	132	...	...	...	...	
11 Dhárwár ...	...	...	...	791	791	...	...	...	...	(c) Issues to Baroda Cantonment (lbs. 63), and Aden (lbs. 102).
12 Belgaum ...	...	...	...	572	572	...	...	...	...	
13 Bijápur ...	...	...	...	351	351	...	...	...	...	
14 Sholápur ...	...	...	52	...	7,078	...	31,200	5,200	36,400	
15 Sátára ...	...	...	...	2,177	2,177	...	...	...	...	
16 Poona ...	...	...	73	...	9,936	...	43,800	7,300	51,100	
17 Ahmednagar ...	...	...	58½	...	7,962	...	35,100	5,850	40,950	(d) Inclusive of the pass fee on ½ chest of the year 1907-08 realized during 1908-09 and exclusive of the pass fee on ½ chest of the year 1908-09 which was not realized during that year.
18 Násik ...	...	...	26½	...	3,607	...	15,900	2,650	18,550	
19 West Khándesh ...	...	...	...	1,754	1,754	...	...	...	...	
20 East Khándesh ...	...	...	...	8,596	8,596	...	...	...	...	
Purchased by Government.	...	...	585½	... (c)165	... (c)165	...	3,51,300	58,550	(b) 4,09,850	
Total, British Districts	...	...	1,023	27,663	87,211	...	6,13,800	1,02,300	7,16,100	
Native States.										
1 Cutch ...	2	...	61	...	8,575	1,400	36,600	6,100	44,100	
2 Káthiáwár ...	(d) 145	...	69	9,207	38,335	1,01,500	(d) 41,400	6,900	1,49,800	
3 Pálanpur ...	...	49	15	1,247	9,958	...	9,000	1,500	10,500	
4 Mahi Kántha ...	...	15½	...	1,605	3,715	...	...	...	...	
5 Rewa Kántha ...	1	37½	7	...	6,193	700	4,200	700	5,600	
6 Cambay ...	...	...	12	...	1,633	...	7,200	1,200	8,400	
7 Other States ...	...	...	1½	4,508	4,712	...	900	150	1,050	
Total, Native States ...	148	102	165½	16,567	73,121	1,03,600	99,300	16,550	2,19,450	
Grand Total ...	148	102	1,188½	44,230	160,332	1,03,600	7,13,100	1,18,850	9,35,550	

W. W. DREW,
Commissioner of Customs, Salt, Opium and Abkári.

APPENDIX K.

Statement showing (1) the consumption of opium, (2) the rate of duty, (3) the realizations on account of duty, fees, etc., (4) the maximum selling prices, and the incidence of duty, fees, etc., per pound of opium consumed in each British District of the Presidency during the year 1908-09.

Serial Number.	District.	Consumption of opium.		Rate of duty.	Realisations.			
		Total.	Per head.		Duty. (a)	License fees. (b)	Other items. (c)	Total.
1	2	3		4	5			
		Lbs.	Tolas.		Rs.	Rs.	Rs.	Rs.
1	Ahmedabad	13,125	·66	Rs. 5½ per pound.	67,500	...	31	67,531
2	Kaira	5,651	·31		29,062	...	...	29,062
3	Panch Mahâls	3,761	·58		19,342	...	...	19,342
4	Broach	5,385	·74		27,694	...	2	27,696
5	Surat	2,492	·15		12,816	...	...	12,816
6	Thâna	696	·03		3,579	1,936	17	5,532
7	Bombay	11,629	·48		59,806	54,950	322	1,15,078
8	Kolâba	610	·04		3,137	1,609	36	4,782
9	Ratnâgiri	203	·007		1,044	390	...	1,434
10	Kânara ... Below ghat ... / Above ghat ...	132	·01		679	186	...	865
11	Dhârwâr	786	·02		4,042	3,540	21	7,603
12	Belgaum	579	·02		2,977	1,866	6	4,849
13	Bijâpur	348	·01		1,790	1,261	14	3,065
14	Sholâpur	7,151	·39		36,777	...	...	36,777
15	Sâtâra	2,186	·07		11,242	10,835	18	22,095
16	Poona	9,762	·39		50,205	...	26	50,231
17	Ahmednagar	7,505	·36		38,597	...	...	38,597
18	Nâsik	3,542	·17		18,216	...	18	18,234
19	West Khândesh	1,735	·15		8,923	12,790	138	21,851
20	East Khândesh	8,540	·35		43,920	57,705	330	1,01,955
	Total ...	85,818	·22	...	4,41,348	1,47,068	979	5,89,395
Gain on sale-proceeds of opium								63,741
							Total ...	6,53,136

Serial Number.	District.	Maximum selling prices per pound.	Incidence on consumption.				Remarks.
			Duty. (a)	License fees. (b)	Other items. (c)	Total.	
1	2	6	7				8
		Rs.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	
1	Ahmedabad	15	5 2 3	...	...	5 2 3	(a) This is duty on opium consumed as shown in column 3.
2	Kaira	15	5 2 3	...	...	5 2 3	
3	Panch Mahâls	15	5 2 3	...	...	5 2 3	
4	Broach	15	5 2 3	...	...	5 2 3	
5	Surat	15	5 2 3	...	...	5 2 3	(b) These are fees actually bid for shops at auction.
6	Thâna	16	5 2 3	2 12 6	0 0 5	7 15 2	
7	Bombay	17½	5 2 3	4 11 7	0 0 5	9 14 3	
8	Kolâba	16	5 2 3	2 10 2	0 0 11	7 13 4	
9	Ratnâgiri	16	5 2 3	1 14. 9	...	7 1 0	(c) These are miscellaneous receipts, being the total of those shown in columns 29 and 31 of Imperial Form No. 1.
10	Kânara ... Below ghat ... / Above ghat ...	16	5 2 3	1 6 6	...	6 8 9	
11	Dhârwâr	16	5 2 3	4 8 0	0 0 5	9 10 8	
12	Belgaum	16	5 2 3	3 3 6	0 0 2	8 5 11	
13	Bijâpur	16	5 2 3	3 9 11	0 0 8	8 12 10	
14	Sholâpur	13½	5 2 3	...	...	5 2 3	
15	Sâtâra	16	5 2 3	4 15 3	0 0 2	10 1 8	
16	Poona	13½	5 2 3	...	...	5 2 3	
17	Ahmednagar	13½	5 2 3	...	...	5 2 3	
18	Nâsik	13½	5 2 3	...	...	5 2 3	
19	West Khândesh	16	5 2 3	7 5 11	0 1 3	12 9 5	
20	East Khândesh	16	5 2 3	6 12 1	0 0 7	11 14 11	
	Average ...	.....	5 2 3	1 11 5	0 0 2	6 13 10	
Gain on sale-proceeds of opium						0 12 0	
					Total ...	7 9 10	

W. W. DREW,
Commissioner of Customs, Salt, Opium and Abkâri.

APPENDIX L.

Summary of the Accounts of the Opium Transactions of the undermentioned Native States during the year 1908-1909.

	Name of State or Political Agency.	Stock on 1st April 1908.	Imported from Málwa.		Imported from Bombay.		Imported from Government Local Depôt.	Confiscated Opium.
			Duty-free.	Duty-paid.	Market.	Government Warehouse.		
	1	2	3	4	5	6	7	8
		Lbs.	Lbs.	Lbs.	Lbs.	Lbs.	Lbs.	Lbs.
1	Cutch ...	201	...	272	8,303	...	...	...
2	Káthiáwár ...	6,911	...	19,736	9,392	272	8,935	4
3	Pálanpur ...	1,200	6,669	...	2,042	...	1,247	...
4	Mahi Kántha ...	417	2,110	...	...	340	1,265	...
5	Rewa Kántha ...	1,226	5,104	136	953	...	...	...
6	Cambay ...	350	...	...	1,633	...	...	...
7	Other States ...	212	...	...	204	680	3,828	...
	Total for the year 1908-1909 ...	10,517	13,883	20,144	22,527	1,292	15,275	4
	Total for the year 1907-1908 ...	9,161	14,360	15,312	21,302	1,089	16,609	5

	Name of State or Political Agency.	Excess on reweighment.	Total.	Sold and consumed.	Dryage.	Stock on the 31st March 1909.	Population.	Rate of illicit consumption per head of Population.
	1	9	10	11	12	13	14	15
		Lbs.	Lbs.	Lbs.	Lbs.	Lbs.		Tolas.
1	Cutch ...	...	8,776	8,440	135	201	488,022	·69
2	Káthiáwár ...	10	45,260	36,336	264	8,660	2,329,196	·62
3	Pálanpur ...	...	11,158	9,758	107	1,293	467,271	·84
4	Mahi Kántha ...	...	4,132	3,387	50	695	361,545	·37
5	Rewa Kántha ...	3	7,422	6,082	244	1,096	479,065	·51
6	Cambay ...	6	1,989	1,766	...	223	75,225	·94
7	Other States ...	...	4,924	4,741	2	181	2,475,739	·08
	Total for the year 1908-1909 ...	19	83,661	70,510	802	12,349	6,676,063	·42
	Total for the year 1907-1908 ...	3	77,481	66,466	858	10,517	6,676,063	·38

W. W. DREW,
Commissioner of Customs, Salt, Opium and Abkári.

APPENDIX M.

Statement showing Demands, Collections, Refunds, Remissions and Balances of Excise Revenue for the year 1908-1909.

	District.	Demand of the year.	Arrears outstanding.	Total Demand.	Collections made during the year against total in column 4.			Advance Collections made in the previous year against current Demand.	Remissions and amounts written off as irrecoverable.	Realizable balance (column 4 *minus* columns 7, 8 and 9).	Advance Collections for the coming year.	Gross Realisation in the year (columns 7 and 11).	Remarks.
					Current.	Arrear.	Total.						
	1	2	3	4	5	6	7	8	9	10	11	12	13
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
1	Ahmedabad ...	4,26,487	...	4,26,487	4,19,796	...	4,19,796	6,684	...	7	21,309	4,41,105	
2	Kaira ...	61,789	...	61,789	60,927	...	60,927	330	...	532	3,412	64,339	
3	Panch Mahals ...	1,27,579	...	1,27,579	1,27,579	...	1,27,579	...	...	...	...	1,27,579	
4	Broach ...	3,45,679	...	3,45,679	3,27,732	...	3,27,732	17,947	...	...	16,499	3,44,231	
5	Surat ...	15,49,851	...	15,49,851	14,98,171	...	14,98,171	51,680	...	...	36,513	15,34,684	
6	Thána ...	14,58,806	2,312	14,61,118	14,57,102	2,312	14,59,414	1,704	...	...	1,874	14,61,288	
7	Bombay ...	48,76,335	2,271	48,78,606	40,01,843	...	40,01,843	8,74,492	...	2,271	7,84,796	47,86,639	
8	Kolába ...	4,38,421	...	4,38,421	3,23,520	...	3,23,520	1,14,901	...	...	2,13,454	5,36,974	
9	Ratnágiri ...	3,42,858	2,270	3,45,128	2,96,357	689	2,97,046	44,400	1,581	2,101	62,321	3,59,367	
10	Kánara { Below ghat. / Above ghat. }	2,15,536	201	2,15,737	1,74,558	201	1,74,759	40,978	...	...	36,843	2,11,602	
11	Dhárwár ...	7,93,996	2,529	7,96,525	7,58,359	66	7,58,425	31,755	..	6,345	19,450	7,77,875	
12	Belgaum ...	5,51,771	4,983	5,56,754	5,30,019	2,691	5,32,710	21,262	89	2,693	22,679	5,55,389	
13	Bijápur ...	2,47,538	1,340	2,48,878	2,34,613	1,340	2,35,953	12,433	...	492	8,979	2,44,932	
14	Sholápur ...	2,90,964	...	2,90,964	2,71,996	...	2,71,996	17,179	...	1,789	5,783	2,77,779	
15	Sátára ...	2,52,861	2,076	2,54,937	2,38,515	2,076	2,40,591	13,366	...	980	12,068	2,52,659	
16	Poona ...	9,39,926	6,951	9,46,877	8,83,198	4,226	8,87,424	49,477	...	9,976	59,452	9,46,876	
17	Ahmednagar ...	1,84,473	785	1,85,258	1,73,660	785	1,74,445	5,528	...	5,285	8,925	1,83,370	
18	Násik ...	4,34,065	3	4,34,068	3,98,184	3	3,98,187	34,270	...	1,611	25,099	4,23,286	
19	West Khándesh ...	5,74,036	...	5,74,036	5,72,587	...	5,72,587	1,449	...	...	46,724	6,19,311	
20	East Khándesh ...	8,47,404	15,272	8,62,676	7,74,706	15,270	7,89,976	69,232	...	3,468	59,669	8,49,645	
	Total ...	1,49,60,375	40,993	1,50,01,368	1,35,23,422	29,659	1,35,53,081	14,09,067	1,670	37,550	14,45,849	1,49,98,930	

APPENDIX N.

Statement explaining the difference between the Collections of Excise Revenue in the Accountant General's Books and those in the Demand, Collection and Balance Statement for the year 1908-1909.

	District.	Amount as per Treasury Account.	Deduct		Net Collections.	Add		Amount as per Demand, Collection and Balance Statement (columns 7 and 8 of Appendix M).	Remarks.
			Collections made on account of other Districts.	Collections on account of future Kists.		Collections made in other Districts, &c.	Collections made in advance and subsequently brought to account.		
	1	2	3	4	5	6	7	8	9
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
1	Ahmedabad	4,41,105	.....	21,309	4,19,796	...	6,684	4,26,480	
2	Kaira	1,91,918	1,27,579	3,412	60,927	...	330	61,257	One Treasury.
3	Panch Mahals	.....	.....	.....	.....	1,27,579	...	1,27,579	One Treasury.
4	Broach	3,44,231	.....	16,499	3,27,732	...	17,947	3,45,679	
5	Surat	15,34,684	.....	36,513	14,98,171	...	51,680	15,49,851	
6	Thána	14,61,288	.....	1,874	14,59,414	...	1,704	14,61,118	
7	Bombay	50,56,443	(a) 2,69,804	7,84,796	40,01,843	...	8,74,492	48,76,335	(a) On account of Sind.
8	Kolába	5,36,974	.....	2,13,454	3,23,520	...	1,14,901	4,38,421	
9	Ratnágiri	3,59,367	... ..	62,321	2,97,046	...	44,400	3,41,446	
10	Kánara { Below ghat ... / Above ghat ... }	2,11,602	.....	36,843	1,74,759	...	40,978	2,15,737	
11	Dhárwár	7,77,875	.....	19,450	7,58,425	...	31,755	7,90,180	
12	Belgaum	5,55,389	.....	22,679	5,32,710	...	21,262	5,53,972	
13	Bijápur	2,44,932	.....	8,979	2,35,953	...	12,433	2,48,386	
14	Sholápur	2,77,779	.....	5,783	2,71,996	...	17,179	2,89,175	
15	Sátára	2,52,659	.....	12,068	2,40,591	...	13,366	2,53,957	
16	Poona	9,46,876	.....	59,452	8,87,424	...	49,477	9,36,901	
17	Ahmednagar	1,83,370	.....	8,925	1,74,445	...	5,528	1,79,973	
18	Násik	4,23,286	.....	25,099	3,98,187	...	34,270	4,32,457	
19	West Khándesh	6,19,311	.....	46,724	5,72,587	...	1,449	5,74,036	
20	East Khándesh	8,49,645	.....	59,669	7,89,976	...	69,232	8,59,208	
	Total ...	1,52,68,734 + 95 (b)	3,97,383	14,45,849	1,34,25,502	1,27,579	14,09,067	1,49,62,148	(b) Realized at the Rájkot Treasury in Káthiáwár.

W. W. DREW,
Commissioner of Customs, Salt, Opium and Abkári.

APPENDIX O.

Statement showing the number of Offences against the A'bkári Laws in each District of the Bombay Presidency Proper detected by Government Establishment and the Country Spirit Farmers' men under the heads (1) Offences relating to Liquor and (2) Offences relating to Hemp-drugs during the year 1908-09.

	District.	Cases detected.											
		Offences relating to Liquor.									Offences relating to Hemp-drugs.		
		Illicit Distillation and Possession of Implements, &c., for the same.			Illicit Importation and Possession of Liquor.			Other Miscellaneous Offences.			Illicit Cultivation and Manufacture.		
		By Government Establishment.	By Country Spirit Farmers' men.	Total.	By Government Establishment.	By Country Spirit Farmers' men.	Total.	By Government Establishment.	By Country Spirit Farmers' men.	Total.	By Government Establishment.	By Country Spirit Farmers' men.	Total.
1	2	3	4	5	6	7	8	9	10	11	12	13	14
1	Ahmedabad	26	...	26	28	...	28	2	...	2	2	...	2
2	Kaira	138	...	138	7	...	7	7	...	7	4	...	4
3	Panch Mahals ...	60	...	60	28	...	28	1	...	1	...	...	...
4	Broach	...	...	...	3	...	3	27	...	27	...	...	...
5	Surat	26	...	26	37	...	37	22	...	22	1	...	1
6	Thána	84	...	84	22	...	22	42	...	42	...	...	...
7	Bombay	...	...	...	36	...	36	5	...	5	...	...	...
8	Kolába	2	...	2	2	...	2	9	...	9	...	...	...
9	Ratnágiri	2	...	2	13	...	13	32	...	32	...	...	...
10	Kánara { Below Ghát. / Above Ghát.	...	...	...	...	...	...	47	...	47	...	...	...
11	Dhárwár	49	...	49	12	...	12	17	...	17	4	...	4
12	Belgaum	2	...	2	25	1	26	10	...	10	...	...	...
13	Bijápur	12	...	12	13	2	15	23	...	23	...	...	...
14	Sholápur	...	...	...	71	...	71	10	...	10	1	...	1
15	Sátára	13	...	13	13	...	13	38	...	38	18	...	18
16	Poona	1	...	1	4	...	4	38	...	38	2	...	2
17	Ahmednagar	...	...	...	4	...	4	6	...	6	2	...	2
18	Násik	35	...	35	38	...	38	39	...	39	2	...	2
19	West Khándesh ...	38	...	38	8	...	8	24	...	24	...	...	...
20	East Khándesh ...	3	...	3	32	...	32	59	...	59	2	...	2
	Total . { 1908-1909 ...	491	...	491	396	3	399	458	...	458	38	...	38
	{ 1907-1908 ...	387	31	418	401	28	429	370	9	379	29	...	29

	District.	Cases detected—*continued.*												Cases in which Convictions were obtained.
		Offences relating to Hemp-drugs—*continued.*									Total.			
		Illicit Importation.			Illicit Transport, Possession or Sale.			Other Miscellaneous Offences.						
		By Government Establishment.	By Country Spirit Farmers' men.	Total.	By Government Establishment.	By Country Spirit Farmers' men.	Total.	By Government Establishment.	By Country Spirit Farmers' men.	Total.	By Government Establishment.	By Country Spirit Farmers' men.	Total.	
1	2	15	16	17	18	19	20	21	22	23	24	25	26	27
1	Ahmedabad	2	...	2	83	...	83	1	...	1	144	...	144	144
2	Kaira	3	...	3	3	...	3	...	...	...	162	...	162	147
3	Panch Mahals ...	38	...	38	1	...	1	...	...	...	128	...	128	121
4	Broach	1	...	1	...	...	...	...	...	...	31	...	31	25
5	Surat	...	...	...	...	...	...	6	...	6	92	...	92	89
6	Thána	...	...	...	1	...	1	1	...	1	150	...	150	141
7	Bombay	5	...	5	34	...	34	...	...	...	80	...	80	75
8	Kolába	...	...	...	1	...	1	...	...	...	14	...	14	11
9	Ratnágiri	...	...	...	1	...	1	1	...	1	49	...	49	41
10	Kánara. { Below Ghát. / Above Ghát.	...	...	...	...	...	...	4	...	4	51	...	51	49
11	Dhárwár	...	...	...	12	...	12	...	...	...	94	...	94	84
12	Belgaum	...	...	...	2	...	2	...	...	...	39	1	40	37
13	Bijápur	6	...	6	5	...	5	1	...	1	60	2	62	47
14	Sholápur	24	...	24	19	...	19	1	...	1	126	...	126	112
15	Sátára	1	...	1	5	...	5	5	...	5	93	...	93	83
16	Poona	...	...	...	6	...	6	3	...	3	54	...	54	52
17	Ahmednagar	31	...	31	17	...	17	2	...	2	62	...	62	53
18	Násik	59	...	59	8	...	8	2	...	2	183	...	183	165
19	West Khándesh ...	5	...	5	...	...	...	6	...	6	81	...	81	77
20	East Khándesh ...	105	...	105	5	...	5	3	...	3	209	...	209	198
	Total . { 1908-1909 ...	280	...	280	203	...	203	36	...	36	1,902	3	1,905	1,751
	{ 1907-1908 ...	265	...	265	155	1	156	37	...	37	1,644	69	1,713	1,555

W. W. DREW,
Commissioner of Customs, Salt, Opium and A'bkári.

APPENDIX P.

Statement showing the number of Cases under the Opium Act investigated and the manner in which they were disposed of during the year 1908-09.

British District or Native State.	Number of cases brought up.									Number of persons tried.	Number of persons discharged or acquitted.	Number of persons convicted.	Nature and amount of punishment awarded.					Quantity of contraband opium seized.
	Illegal cultivation of poppy.	Illegal manufacture of opium.	Illegal possession of opium.	Illegal transport of opium.	Illegal import of opium.	Illegal export of opium.	Illegal sale of opium.	Breach of conditions of license.	Total.				Rigorous imprisonment.	Simple imprisonment.	Fines.			
															Total amount adjudged.	Amount recovered.	Imprisonment awarded in default of payment.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
British Districts.													Days.	Days.	Rs. a. p.	Rs. a. p.	Days.	Lbs. t. grs.
1 Ahmedabad	...	...	11	...	8	...	2	...	21	21	2	19	...	7	169 0 0	169 0 0	164	3 31 55½
2 Kaira	5	...	15	1	...	...	2	...	23	34	9	25	67	...	430 8 0	430 8 0	15 rigorous 39 simple	2 1 11½
3 Panch Mahals	...	...	4	1	16	...	1	...	22	22	...	22	...	...	308 12 0	303 12 0	110 simple 52 rigorous	17 20 13½
4 Broach	...	...	4	...	1	...	...	...	5	5	2	3	120	...	16 0 0	16 0 0	.....	0 23 116½
5 Surat	...	...	...	...	...	...	...	...	...	...	...	...	...	...	.....	.....	.....	.....
6 Thána	...	...	...	...	...	...	...	...	...	...	...	...	...	...	.....	.....	.....	.....
7 Bombay	...	...	4	1	5	...	3	...	13	13	...	13	...	...	1,434 0 0	1,144 0 0	48	8 24 153
8 Kolába	...	...	...	...	...	...	...	...	...	...	...	...	...	...	.....	.....	.....	.....
9 Ratnágiri	...	...	...	...	...	...	...	...	...	...	...	...	...	...	.....	.....	.....	.....
10 Kánara ... Below Ghát	...	...	...	...	...	...	...	...	...	...	...	...	...	...	.....	.....	.....	.....
10 Kánara ... Above Ghát																		
11 Dhárwár	...	...	...	...	...	...	4	...	4	5	1	4	30	...	93 0 0	93 0 0	.....	0 17 6
12 Belgaum	...	...	...	...	...	...	...	...	...	...	...	...	...	...	.....	.....	.....	.....
13 Bijápur	...	...	...	...	...	...	...	...	...	...	...	...	...	...	.....	.....	.....	.....
14 Sholápur	...	...	5	...	...	...	1	...	6	6	1	5	...	2	80 0 0	80 0 0	.....	1 7 45
15 Sátára	...	...	3	...	...	...	...	...	3	3	...	3	...	42	35 0 0	35 0 0	10 rigorous 15 simple	0 34 0
16 Poona	...	...	4	...	...	...	1	...	5	5	...	5	30	30	54 0 0	49 0 0	5	0 11 15
17 Ahmednagar	...	...	4	...	...	...	...	2	6	6	1	5	...	...	70 0 0	70 0 0	.....	0 13 156½
18 Násik	...	...	1	...	9	...	...	1	11	10	...	10	...	...	153 0 0	153 0 0	.....	2 16 112
19 East Khándesh	...	...	1	...	11	...	1	...	13	13	1	12	...	30	96 0 0	96 0 0	.....	1 21 100
20 West Khándesh	...	...	1	...	4	...	1	...	6	6	1	5	...	...	65 0 0	15 0 0	.....	30 37 90
21 Baroda Cantonment	...	...	2	...	...	...	...	...	2	2	...	2	...	...	3 0 0	3 0 0	6	0 13 135
Total of British Districts for the year 1908-09	5	...	59	3	54	...	16	3	140	151	18	133	247	111	3,007 4 0	2,662 4 0	484	70 33 133½
Do. for the year 1907-08	...	1	67	3	46	3	14	...	134	137	10	127	510	60	2,089 12 0	1,816 2 0	132	69 33 97½
Native States.																		
1 Cutch	...	...	1	...	...	...	...	...	1	1	...	1	...	...	3 15 3	3 15 3	7	0 5 96
2 Káthiáwár	...	...	2	...	...	...	...	...	2	3	1	2	...	...	120 0 0	120 0 0	.....	0 35 0
3 Cambay	...	...	1	...	...	...	...	...	1	1	...	1	...	...	4 0 0	4 0 0	4	0 0 39½
4 Pálanpur	...	...	...	...	20	...	...	...	20	23	2	21	1,855	...	271 0 0	130 10 0	371	64 11 71½
5 Mahi Kántha	...	...	...	...	2	...	...	...	2	2	...	2	...	...	14 0 0	14 0 0	.....	0 2 135
6 Rewa Kántha	...	...	1	...	2	...	...	...	3	3	1	2	...	30	7 0 0	7 0 0	7	0 16 37½
7 States under Poona Agency	...	...	...	...	...	...	...	...	...	...	...	...	...	...	.....	.....	.....	.....
8 Do. Surat Agency	...	...	...	...	...	...	1	...	1	1	...	1	...	...	20 0 0	20 0 0	30 days rigorous	0 0 22½
9 Do. Sholapur	...	...	1	...	...		...	...	1	1	...	1	...	...	40 0 0	40 0 0	7	0 3 24
Total of Native States for the year 1908-09	...	...	6	...	24	...	1	...	31	35	4	31	1,855	30	479 15 3	339 9 3	426	65 34 66½
Do. for the year 1907-08	...	...	29	...	9	...	0	...	38	51	5	46	1,092	...	343 0 0	248 0 0	166	32 26 84½
Grand Total of British Districts and Native States for the year 1908-09	5	...	65	3	78	...	17	3	171	186	23	164	2,102	141	3,487 3 3	3,001 13 3	890	136 28 19½
Do. for the year 1907-08	0	1	96	3	55	3	14	...	172	188	15	173	1,602	60	2,432 12 0	2,064 2 0	298	102 20 23½

W. W. DREW,

Commissioner of Customs, Salt, Opium and Abkári.

DETAIL OF GROSS RECEIPTS DURING

District.	Imported liquors.	Spirits manufactured in India paying duty at higher rates than Ordinary Country Spirit.				Country Spirit.						Country Spirit Toddy				
												Tree-tax.				Deficiencies in Minimum Guaranteed Revenue for tree-tax.
	License fees.	Duty on Spirits.	Duty on Malt liquors.	License fees.	Total.	Still-head duty.	Deficiencies in Minimum Guarantee.	License fees in Distillery Areas.	Toddy Distillery fees and other Miscellaneous Items.	Outstills.	Total Country Spirit.	On trees tapped for toddy used in distillation.	On trees tapped both for sale of raw toddy and its distillation.	On trees tapped for sale of raw toddy alone.	Total tree-tax Receipts.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1 Ahmedabad ...	5,011	...	...	...	...	3,28,197	...	75,722	62	300	4,04,281	...	...	300	300	...
2 Kaira ...	168	...	...	...	...	46,676	...	12,879	...	...	59,555	...	...	...	...	...
3 Panch Mahâls ...	370	...	...	...	...	99,363	...	22,634	1,872	...	1,23,869	...	...	...	...	...
4 Broach ...	2,857	...	...	...	...	2,58,955	...	58,399	290	...	3,17,644	...	...	8,993	8,993	...
5 Surat ...	3,224	...	...	...	...	8,93,826	...	1,63,514	833	...	10,58,173	...	...	3,06,711	3,06,711	...
6 Thána ...	4,946	...	...	...	...	12,72,444	...	...	...	...	12,72,444	...	...	1,12,370	1,12,370	...
7 Bombay ...	1,30,824	390	...	18	408	(a) 25,35,503	...	6,50,369	163	...	31,86,035	...	1,84,378	...	1,84,378	...
8 Kolába ...	2,774	...	...	...	...	5,02,698	...	...	...	...	5,02,698	...	...	12,590	12,590	...
9 Ratnágiri ...	860	...	...	...	...	1,11,709	...	...	4,539	...	1,16,248	93,314	...	95,403	1,88,717	...
10 Kánara { Below ghat. / Above ghat. }	889	...	...	...	...	{ 21,225 / 90,917 }	...	{ ... / 15,342 }	{ 603 / 26 }	...	{ 21,828 / 1,06,785 }	23,155	...	28,579	51,734	1,883
11 Dhárwár ...	5,640	...	...	...	...	3,97,674	...	63,921	4,251	...	4,67,846	...	...	62,371	62,371	...
12 Belgaum ...	7,165	...	...	...	...	3,11,398	...	53,626	12,402	...	3,77,516	...	...	42,354	42,354	...
13 Bijápur ...	796	...	...	..	....	77,692	...	17,648	237	...	95,577	...	...	44,391	44,391	...
14 Sholápur ...	5,315	...	...	...	...	1,54,937	...	28,731	...	...	1,83,668	...	...	27,441	27,441	...
15 Sátára ...	3,674	...	...	...	...	1,59,525	...	28,342	125	...	1,87,992	...	...	152	152	...
16 Poona ...	19,334	...	51,297	...	51,297	6,15,033	...	1,48,789	20,577	...	7,84,399	...	...	14,686	14,686	...
17 Ahmednagar ...	5,303	...	...	...	...	1,16,818	...	19,352	300	...	1,36,470	...	...	3,732	3,732	...
18 Násik ...	4,141	...	...	...	...	2,82,663	11	1,07,190	...	...	3,89,863	...	...	938	938	...
19 West Khándesh ...	1,130	...	...	...	...	3,83,020	5,947	1,90,595	...	10,350	5,99,912	...	...	...	...	...
20 East Khándesh ...	1,293	...	...	...	...	5,14,110	15,218	2,15,731	21,239	...	7,66,298	...	...	353	353	...
Total. 1908-1909 ...	2,05,739	390	51,297	18	51,705	91,84,382	21,176	18,75,244	67,609	10,650	1,11,59,061	1,16,469	1,84,378	7,61,394	10,62,241	1,883
Total. 1907-1908 ...	1.29.797	3,638	15.190	13	17,841	97,74,630	20,108	12,71,280	7,549	11,360	1.10.84.927	1.18.903	1,91,280	7.89.639	10.99.822	2,550

(a) Exclusive of Rs. 1,90,704 on account of duty on spirit issued for sale in Sind.

FORM No. 1.

Net Revenue of 1908-1909.

THE YEAR BY DISTRICTS FROM

and Toddy.			Opium and its preparations including Poppy-heads.				Drugs other than Opium.			Fines, Forfeitures and Miscellaneous.					Grand Total.	Total charges as in Form 2.	Net Revenue in the year.
Shop license fees.	Fees for farms for use of trees on Government lands and other Miscellaneous Receipts.	Total toddy Receipts.	Duty.	License fees.	Gain on sale-proceeds of Opium.	Total.	Duty.	License fees.	Total.	Fines and forfeitures under A'bkári Act.	Fines and forfeitures under Opium Act.	Other Items, A'bkári Revenue.	Other Items, Excise Opium Revenue.	Total.			
18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
190	...	490	...	35	...	35	26,279	4,860	31,139	108	18	10	13	149	4,41,105	1,03,401	3,37,704
...	...	...	...	1	...	1	1,151	3,448	4,599	15	...	1	...	16	64,339	81,102	1,10,816
...	...	...	...	...	...	...	2,889	429	3,318	22	...	...	...	22	1,27,579		
6,735	1	15,729	...	...	...	...	3,868	4,006	7,874	...	2	125	...	127	3,44,231	23,900	3,20,331
1,49,632	530	4,56,873	...	5	...	5	12,231	4,144	16,375	28	...	6	...	34	15,34,684	42,609	14,92,075
47,123	2,364	1,61,857	...	2,562	...	2,562	3,164	3,088	6,252	2	15	13,208	2	13,227	14,61,288	71,257	13,90,031
40,045	1,558	2,25,981	(b) 8,56,450	54,965	63,741	9,75,156	1,80,523	25,501	2,06,024	825	252	61,064	70	62,211	47,86,639	2,95,680	44,90,959
2,546	270	15,406	...	1,508	...	1,508	3,319	2,001	5,320	4	5	9,228	31	9,268	5,36,974	33,551	5,03,423
34,033	1,143	2,23,893	...	660	...	660	4,336	3,724	8,060	5,026	...	4,620	...	9,646	3,59,367	52,249	3,07,118
15,206	560	69,333	...	187	...	187	5,157	5,701	10,858	2	...	1,670	...	1,672	2,11,602	40,912	1,70,690
1,79,585	891	2,42,847	...	3,323	...	3,323	38,885	19,231	58,116	29	...	53	21	103	7,77,875	74,224	7,03,651
97,731	769	1,40,854	...	2,640	...	2,640	16,739	10,415	27,154	50	...	4	6	60	5,55,389	30,426	5,24,963
91,823	704	1,36,918	...	1,408	...	1,408	5,260	4,941	10,201	18	...	...	14	32	2,44,932	27,125	2,17,807
51,715	289	79,445	...	...	...	...	6,049	2,274	8,323	101	...	927	...	1,028	2,77,779	40,133	2,37,646
815	8	1,005	...	10,515	...	10,515	31,987	17,415	49,402	56	10	37	8	111	2,52,659	28,659	2,24,000
21,435	513	36,634	...	...	...	...	25,029	30,157	55,186	...	25	...	1	26	9,46,876	37,336	9,09,540
3,989	103	7,824	...	...	...	...	27,685	5,743	33,428	21	...	324	...	345	1,83,370	38,141	1,45,229
90	31	1,059	...	...	...	...	13,454	14,658	28,112	93	10	...	8	111	4,23,286	36,787	3,86,499
...	...	...	...	12,047	...	12,047	2,928	2,926	5,854	106	55	74	83	318	6,19,311	84,111	5,35,200
15	22	390	...	66,949	...	66,949	6,910	7,025	13,935	101	268	374	62	805	8,49,645	63,623	7,86,022
7,42,708	9,756	18,16,588	(c) 8,56,450	1,56,805	63,741	10,76,996	4,17,843	1,71,687	5,89,530	6,607	660	91,725	319 †95	99,311 †95	1,49,98,930 †95	12,05,226	1,37,93,704
7,26,060	10,031	18,28,461	6,92,309	1,23,682	43,989	8,59,971	3,64,590	1,68,998	5,33,588	2,230	406	74,379	441 †105	77,516 †105	1,45,32,101 †105	7,98,689	1,37,33,412

†This represents the realizations at Rájkot Treasury on account of Excise Opium.

(*b*) Exclusive of Rs. 79,100 on account of duty on opium issued for sale in Sind.

(*c*) Inclusive of Rs. 1,05,042 on account of refunds of Opium Pass Fees paid to several Native States (*vide* foot-note (*b*) to Imperial Form No. 2).

W. W. DREW,
Commissioner of Customs, Salt, Opium and A'bkári.

IMPERIAL FORM No. 2.

Excise Charges of 1908-1909.

	District.	Detail of Charges during the year.					Grand Total Charges.	Remarks.
		Establishment.	Travelling Allowance.	Supplies and Services.	Contingencies.	Refunds.		
	1	2	3	4	5	6	7	8
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
1	Ahmedabad	29,874	9,353	55,707	1,419	7,048	1,03,401	
2	Kaira	45,871	15,165	3,180	145	16,741	81,102	
3	Panch Mahals							
4	Broach	13,891	4,332	602	151	4,924	23,900	
5	Surat	31,444	7,707	2,302	582	574	42,609	
6	Thána	49,706	17,645	1,878	576	1,452	71,257	
7	Bombay—							
	Commissioner of Customs	1,246	251	...	11	.....	1,508	
	Collector of Bombay...	1,05,686	20,991	(b) 43,023	4,411	84,277	2,58,388	
	Collector of Salt Revenue	19,315	3,495	12,149	825	.....	35,784	
8	Kolába	23,500	8,770	398	139	744	33,551	
9	Ratnágiri	38,174	10,181	2,793	700	401	52,249	
10	Kánara. Below ghat. / Above ghat.	26,802	7,498	2,043	1,193	3,376	40,912	
11	Dhárwár	33,632	11,706	24,044	2,249	2,593	74,224	
12	Belgaum	19,201	8,331	161	364	2,369	30,426	
13	Bijápur	16,776	7,178	2,298	831	42	27,125	
14	Sholápur	18,551	7,549	5,996	564	7,473	40,133	
15	Sátára	16,697	4,757	4,778	431	1,996	28,659	
16	Poona	26,711	8,234	1,404	106	881	37,336	
17	Ahmednagar	27,576	8,503	1,141	361	560	38,141	
18	Násik	24,660	8,542	1,562	295	1,728	36,787	
19	West Khándesh ...	48,463	15,052	2,289	967	17,340	84,111	
20	East Khándesh... ...	35,706	11,023	2,068	373	14,453	63,623	
	Total Charges. 1908-1909 ...	(a) 6,53,482	1,96,263	1,69,816	16,693	(c) *1,68,972	12,05,226	
	Total Charges. 1907-1908 ...	(a) 5,13,020	1,05,200	38,589	24,912	*1,16,968	7,98,689	

* Exclusive of the Opium and A'bkári Compensation paid annually to the several Native States in terms of their agreements, as well as that paid to the Bombay Municipality on account of loss of revenue.

(a) No deductions on account of contributions recovered from the Opium Farmers have been made as these contributions are not utilized for the maintenance of the New Opium Preventive Service which has been abolished.

(b) Including Rs. 27,949 on account of charges for clothing to Excise peons.

(c) Inclusive of Rs. 1,05,042 on account of refund of Opium Pass Fee to several Native States.

W. W. DREW,
Commissioner of Customs, Salt,
Opium and A'bkári.

IMPERIAL FORM No. 3.

Manufactories, Licenses and Shops.

	District.	Manufacture of Liquor. Number of					Vend of Liquor and Drugs. Number of wholesale licenses for sale of						Number of special licenses for retail sale of liquors, otherwise than in ordinary retail shops, *e. g.*, Hotels, Refreshment Rooms and Steamers.				
		Breweries.	Distilleries for the manufacture of spirit paying duty at higher rates than ordinary country spirits.	Country Spirit Distilleries. Central Distilleries, public or private. Mhowra and molasses spirit.	Country Spirit Distilleries. Central Distilleries, public or private. Toddy spirit.	Country Spirit Distilleries. Out-stills.	European liquors imported or manufactured in India.	Methylated spirit.	Country spirit.	Country fermented liquor (toddy).	Opium and its preparations.	Drugs other than Opium.	Hotels.	Ordinary Refreshment Rooms and Stalls.	Railway Refreshment Rooms.	Travellers' Bungalows.	Temporary Refreshment Stalls.
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
1	Ahmedabad	...	...	...	...	...	3	7	...	...	...	2	...	2	(b)3	...	3
2	Kaira	...	...	...	...	...	...	1	...	...	...	...	...	...	...	...	...
3	Panch Maháls	...	...	(a) 1	...	...	1	...	...	...	...	...	...	...	2	...	...
4	Broach	...	...	...	...	...	4	4	...	...	...	1	...	...	1	...	...
5	Surat	...	...	2	...	...	3	4	...	...	...	2	...	...	1	...	...
6	Thána	...	...	...	...	...	3	4	...	...	...	...	1	6	2	1	2
7	Bombay	...	...	...	1	...	80	62	2	...	...	3	14	42	(b)1	...	48
8	Kolába	...	...	19	...	...	7	4	...	...	...	...	4	...	2	...	...
9	Ratnágiri	...	...	...	9	...	7	2	...	...	...	...	...	...	...	...	...
10	Kánara. Below ghat	...	...	...	3	...	3	1	...	...	...	1	...	...	1	...	...
	Kánara. Above ghat				...	...	2	2									
11	Dhárwár	...	...	...	...	...	8	2	...	...	...	4	1	...	3	...	...
12	Belgaum	...	...	...	...	...	8	4	...	...	...	1	...	...	3	...	...
13	Bijápur	...	...	...	...	...	2	...	...	...	...	...	...	...	1	...	...
14	Sholápur	...	...	...	...	...	3	...	...	...	...	...	...	...	2	...	3
15	Sátara	...	...	...	...	...	10	4	...	...	...	1	3	1	1	2	...
16	Poona	...	1	1	...	...	20	16	...	...	...	...	11	1	(b) 4	1	41
17	Ahmednagar	...	...	...	...	...	5	5	...	...	...	...	...	...	1	...	...
18	Násik	...	...	...	...	...	...	4	...	...	...	...	...	...	3	1	18
19	West Khándesh	...	...	1	...	1	...	3	...	...	...	...	...	...	1	...	...
20	East Khándesh	...	...	...	...	...	3	2	...	...	...	...	...	...	1	...	1
	Total 1908-1909	1	...	24	13	1	172	131	2	...	...	15	34	52	33	5	116
	Total 1907-1908	1	...	29	13	1	167	71	1	...	...	17	35	52	33	5	129

	District.	Vend of Liquor and Drugs—*continued.* Number of shops licensed to sell by retail.											Remarks.
		European liquors imported or manufactured in India.	Country spirit.	Country fermented liquor (toddy). Domestic consumption licenses.	Hawking licenses.	Tree-foot booth licenses.	Toddy shop licenses.	Total.	Opium and its preparations. Raw Opium.	For medical purposes (druggist's permits and the like).	Drugs other than Opium (Bhang, Ganja, etc.).	Cocaine licenses.	
	1	18	19	20	21	22	23	24	25	26	27	28	29
1	Ahmedabad	8	58	...	...	...	7	7	138	37	34	26	
2	Kaira	2	40	3	...	...	...	3	99	4	14	2	
3	Panch Maháls	...	58	...	...	...	...	...	35	4	7	4	
4	Broach	1	67	1	...	10	21	32	49	18	13	11	
5	Surat	7	234	7,812	6	28	234	8,080	24	24	24	3	
6	Thána	6	331	1	...	327	212	540	17	24	22	3	
7	Bombay	48	276	1	80	110	93	284	12	355	46	256	
8	Kolába	4	187	...	...	15	60	75	15	5	16	...	
9	Ratnágiri	...	186	...	...	...	158	158	8	14	14	...	
10	Kánara. Below ghat	...	51	...	...	...	74	74	7	.....	9	...	
	Kánara. Above ghat		76				30	30	4	.....	12	...	
11	Dhárwár	1	122	...	...	2	115	117	16	12	46	11	
12	Belgaum	...	101	...	...	2	100	102	15	14	33	13	
13	Bijápur	...	69	...	...	1	110	111	15	1	27	2	
14	Sholápur	6	32	...	...	...	18	18	47	7	25	7	
15	Sátára	1	58	7	...	...	...	7	39	8	34	6	
16	Poona	2	(c)62	6	...	20	36	62	51	67	46	14	
17	Ahmednagar	1	23	...	...	1	5	6	59	7	36	8	
18	Násik	6	101	...	...	...	6	6	40	5	35	2	
19	West Khándesh	3	124	...	...	...	...	...	32	8	25	2	
20	East Khándesh	2	149	...	...	1	1	2	87	6	56	2	
	Total 1908-1909	98	2,433	7,831	86	517	1,230	9,714	809	620	574	379	
	Total 1907-1908	99	2,512	7,763	57	502	1,363	9,635	813	534	576	336	

(a) Exclusive of the distillery at Vádia in the Sankheda Mewás under the Rewa Kántha Agency.

(b) Includes 1 dining car license.

(c) Exclusive of two shops under Departmental Management.

W. W. DREW,

Commissioner of Customs, Salt, Opium and Abkári.

District.	Spirits manufactured in India paying duty at higher rates than ordinary Country Spirits.										Country Spirits issued Public		
	Ordinary Spirits.			Spirits of Wine.		Methylated Spirits of Wine.		Perfumed Spirits.		Malt Liquor.		Issues of Imperial Gallons.		
	Issues at average strength of degrees, Imperial Gallon.		Rate of duty per Imperial Gallon of London Proof Strength.	Issues, Imperial Gallons.	Rate of duty per Imperial Gallon of London Proof Strength.	Issues, Imperial Gallons.	Rate of duty per Imperial Gallon.	Issues, Imperial Gallons.	Rate of duty per Imperial Gallon.	Issues, Imperial Gallons.	Rate of duty per Imperial Gallon.	At strength of 25° U. P.	At strength of 60° U. P.	At strength of
	Number of Imperial Gallons.	Average strength per Gallon.												
1	2		3	4	5	6	7	8	9	10	11	12	13	14
			Rs. a. p.		Rs. a. p.				Rs. a. p.		Rs. a. p.			
1 Ahmedabad	...	...	...	...	...	...	...	...	...	...	...	...	111,065	1,347	.....
2 Kaira	...	...	...	...	...	...	...	...	...	...	...	...	24,146	422	.....
3 Panch Mahâls	...	...	...	...	...	...	...	...	...	...	...	...	30,709	184,252	.....
4 Broach	...	...	...	...	...	...	...	...	...	...	...	...	88,164	523	.....
5 Surat	...	...	...	...	...	...	...	...	...	...	...	...	214,715	295,586	.....
6 Thâna	...	...	...	...	...	...	...	...	...	...	...	...	164,754	525,095	.....
7 Bombay	...	...	15	5°O.P.	7 0 0	(oo) 5,425	7 0 0	...	...	...	...	...	132,770	63,186	(20° U. P.) 497,134
8 Kolâba	...	...	...	...	...	...	...	...	...	...	...	...	157,756	32,494	.....
9 Ratnâgiri	...	...	...	...	...	...	...	...	...	...	...	...	72,401	125,282	.....
10 Kánara ... Below ghat	...	...	...	...	...	...	...	...	...	...	...	...	29,367	...	(40° U.P.) 2,307
10 Kánara ... Above ghat	...	...	...	...	...	...	...	...	...	...	...	...	29,522	...	...
11 Dhárwár	...	...	...	...	...	...	...	...	...	...	...	...	113,609	...	.....
12 Belgaum	...	...	...	...	...	...	...	...	...	...	...	...	70,360	...	.....
13 Bijápur	...	...	...	...	...	...	...	...	...	...	...	...	23,188	...	.....
14 Sholápur	...	...	...	...	...	...	...	...	...	...	...	...	40,320	...	.....
15 Sátára	...	...	...	...	...	...	...	...	...	...	...	...	43,951	...	.....

Note.—Toddy spirit is sold in the Town and Island of Bombay, in the Sálsette and Bassein Tálukas of the

(oo) Inclusive of 5,400 gallons supplied to the Government Departments, free of duty.

		Rs. a. p.		Rs.	Rs.				
	25° U.P.	3 0 0 (a) 1 0 0 (b) 2 12 6 (c) 1 0 0 (c1)							(a) Applicable to the City, Cantonment and portion within ten miles round.
83,838	60° U.P.	1 9 0 (a) 0 8 0 (b) 1 6 6 (c)	6,563	25	30	694	3,215	287	(b) Applicable to the Paránṭij Táluka including Modása Mahál (exclusive of the villages of Deroli, Amodra and Indran) and Rakhial village.
	45° U.P.	0 11 9 (c1)							(c) Applicable to the rest of the district.
									(c-1) Applicable to the Deesa cantonment.
18,278	25° U.P.	2 4 0 (d) 1 0 0 (e) 0 12 0 (f)	2,826	25	30	271	974	32	(d) Applicable to Mátar, Mehmadabad, A'nand, Nadiád and Borsad Tálukas, the town of Dákor, the States of Bhádarwa, Umetha and Dodka Mewás, the tálukas of Ghodásar and Haddarwas and the Bávisi village of Barmáwada.
	60° U.P.	1 4 0 (d) 0 8 0 (e) 0 6 0 (f)							(e) Applicable to Thásra Táluka (excluding the town of Dákor), the Kapadvanj Táluka, the isolated villages of Deroli, Amodra and Indran of the Modása Mahál of the Ahmedabad District, the Bávisi village of Mahisa and the Khadal Táluka.
96,733	25° U.P.	1 0 0 (g) 0 12 0 (h)	1,880	25	30	363	613	6	(f) Applicable to Pándu Mewás.
	60° U.P.	0 7 0 (g) 0 6 0 (h)							(g) Applicable to Western Mahals comprising Godhra, Kálol and Hálol Tálukas.
66,332	25° U.P.	3 0 0 (i) 2 8 0 (j)	2,692	25	30	167	737	15	(h) Applicable to Eastern Mahals comprising Dohad and Jhálod Tálukas and the Sankheda Mewás.
	60° U.P.	1 9 0 (i) 1 5 0 (j)							(i) Applicable to the City and portion within ten miles round.
279,260	25° U.P.	3 0 0 (k) 2 8 0 (l) 2 4 0 (m) 2 0 0 (m1) 1 12 0 (n) 0 12 0 (o)	1,246	25	30	611	1,207	6	(j) Applicable to the rest of the district.
	60° U.P.	1 10 0 (k) 1 4 0 (l) 1 2 0 (m) 1 0 0 (m1) 0 12 0 (n) 0 8 0 (o)							(k) Applicable to Surat City and portions of Chorási and Olpád Tálukas within 5 miles limit of that City.
333,603	25° U.P.	3 8 0 (o1) 3 4 0 (p) 2 8 0 (q) 2 4 0 (r) 3 0 0 (s) 2 13 6 (s1) 2 9 6 (s2) 2 5 6 (t) 2 1 6 (u)	348	22	32	124	832	91	(l) Applicable to portions of Chorási and Olpád Tálukas beyond 5 miles of the Surat City and to western portion of Bulsár Táluka.
	60° U.P.	1 12 0 (o1) 1 10 0 (p) 1 4 0 (q) 1 2 0 (r) 1 8 0 (s) 1 6 9 (s1) 1 4 9 (s2) 1 2 9 (t) 1 0 9 (u)							(m) Applicable to Jaláipur Táluka and western portion of Bárdoli, Mándvi and Chikhli Tálukas.
									(m-1) Applicable to Párdi Táluka and to eastern portion of Bulsár and Mándvi Tálukas.
									(n) Applicable to Eastern portion of Bárdoli, and Chikhli Tálukas.
									(o) Applicable to the Dángs.
									(o1) Applicable to the towns of Thána, Bándra and Coorla in the Sálsette Táluka and the town of Bassein.
									(p) Applicable to the rest of Sálsette Táluka.
									(q) Applicable to Máhim and Dáhánu Tálukas.
									(r) Applicable to the Umbargaon Petha.
522,558	25° U.P.	3 12 0 2 13 6 (v)	5,815	25	35	3,775	9,659	4,204	(s) Applicable to the rest of the district, including the rest of the Bassein Táluka and the Jawhár State.
	60° U.P.	1 6 9 (v)							(s1) This is rate of duty on toddy spirit applicable to the towns of Bándra and Coorla in the Sálsette Táluka. It is exclusive of the drawback on account of tree-tax.
131,315	25° U.P.	3 4 0 (w) 3 0 0 (w1) 2 12 0 (x)	305	22	32	90	964	3	(s2) This is rate of duty on toddy spirit applicable to the town of Bassein, and the town of Thána of the Sálsette Táluka. It is exclusive of the drawback on account of tree-tax.
	60° U.P.	1 10 0 (w) 1 8 0 (w1) 1 6 0 (x)							(t) This is rate of duty on toddy spirit applicable to the rest o the Sálsette Táluka. It is exclusive of the drawback on account of tree-tax.
104,414	25° U.P.	1 12 0 0 10 4 (v)	101	22	32	4	611	...	(u) This is rate of duty on toddy spirit applicable to the rest of the Bassein Táluka. It is exclusive of the drawback on account of tree-tax.
	60° U.P.	0 14 0 0 5 2 (v)							(v) This is rate of duty on toddy spirit exclusive of the drawback on account of tree-tax.
23,409	25° U.P.	1 12 0 0 10 4 (v)	66	22	32	4	1,308	...	(v1) Applicable to the Hubli Town and ten miles round.
	40° U.P.	1 6 0 0 8 3 (v)							(v2) Applicable to the rest of the district.
22,141	25° U.P. 40° U.P.	3 4 0 2 9 0							(w) Applicable to the towns of Panvel and Alibag.
85,207	25° U.P.	3 12 0 (v1) 3 8 0 (v2)	393	22	32	5	5,252	...	(w1) Applicable to the rest of the Tálukas of Panvel and Alibag and the Táluka of Pen.
	40° U.P.	3 0 0 (v1) 2 13 0 (v2)							(x) Applicable to the rest of the district and Sudhágad Mahál.
52,770	25° U.P.	3 14 0	289	22	32	...	2,396	2	(y) Applicable to the City and portion within ten miles round.
	60° U.P.	2 1 0							(z) Applicable to the rest of the district.
17,391	25° U.P.	3 4 0	174	22	32	...	920	...	
	60° U.P.	1 11 0							
30,240	25° U.P.	3 12 0 (y) 3 8 0 (z)	3,576	22	27	17	1,022	62	
	60° U.P.	1 15 0 (y) 1 12 0 (z)							
32,963	25° U.P. 60° U.P.	3 10 0 1 14 0	1,093	22	32	11	5,015	...	

Thána District, in the coast tálukas of the Kánara District, and in the whole of the Ratnágiri District.

					Rs. a. p.		Rs. a. p.		Rs. a. p.		Rs. a. p.		Rs. a. p.				
16	Poona	...	...	...	...	...	...	...	...	...	...	406,778	0 2 0	154,570	...	.....
17	Ahmednagar	...	...	...	...	...	...	...	...	...	...	...	...	32,224	...	.....
18	Násik	...	...	...	...	...	...	...	...	...	...	...	...	97,296	37,578	.....
19	West Khándesh ...	...	...	...	...	...	...	...	...	...	...	...	...	44,551	321,503	.....
20	East Khándesh ...	...	...	...	...	...	...	...	...	...	...	...	...	59,803	253,623	.....
	Total 1908-1909 ...	15	5°O.P.	...	5,425	...	...	...	...	...	406,778	...	1,734,241	1,841,191	(20° U. P 4,97.134 (40° U. P 2,307
	Total 1907-1908 ...	16	15°U.P.	...	4,843	...	...	...	...	...	219,249	...	1,853,549	2,274,592	(20° U.P 5,70,77 (40°U. P 2,30
		314	0·2°U.P.												

FORM No. 4.

Consumption.

From Central Distilleries, or Private.			Opium and its Preparations.			Other Drugs.			Remarks.
	Rates of duty.		(*nn*) Issues in sers (1 ser = 2 lbs. of 40 tolás each) from Government Treasuries (or in districts where the supply is not derived entirely from Treasuries, amount sold by retail).	Prices per ser (2 lbs. of 40 tolás each).		Amount sold by retail in sers (1 ser = 2 lbs. of 40 tolás each).			
Equivalent of London Proof of the total of columns 12, 13 and 14.	Strength.	Per Gallon. (*mm*)		Wholesale, that is, price at which Opium is sold from the Treasury.	Retail average price at which Retail Vendors sell.	Bháng.	Gánja.	Other sorts.	
15	16		17	18	19	20	21	22	23
				Rs.	Rs.				
1,15,927	25° U.P.	4 0 0 (*aa*)	4,881	22	27	377	4,551	648	(*aa*) Applicable to the City, Cantonment and portion within ten miles round.
	60° U.P.	3 14 0 (*bb*)							
		2 2 0 (*aa*)							
		2 1 0 (*bb*)							
24,168	25° U.P.	3 10 0	3,753	22	27	60	1,806	...	(*bb*) Applicable to the rest of the district.
	60° U.P.	1 14 0							
88,123	25° U.P.	3 4 0 (*cc*)	1,771	23	27	253	2,184	135	(*cc*) Applicable to the Násik City.
		2 0 0 (*dd*)							(*dd*) Applicable to the Tálukas of Bágláu and Kalvan.
		1 0 0 (*ee*)							(*ee*) Applicable to the Peint Táluka.
		2 12 0 (*ff*)							(*ff*) Applicable to the rest of the district.
	60° U.P.	1 10 0 (*cc*)							(*gg*) Applicable to the town of Dhulia.
		1 0 0 (*dd*)							(*hh*) Applicable to the rest of the Dhulia Táluka and to the tálukas of Sindkheda and Shirpur.
		0 8 0 (*ee*)							(*ii*) Applicable to the tálukas of Sháhada, Taloda, Pimpalner and Nandurbár and the Mowasi Estates below Ghats.
		1 6 0 (*ff*)							(*jj*) Applicable to the Navápur Potha.
1,02,014	25° U.P.	3 0 0 (*gg*)	867	22	32	89	553	...	(*kk*) Applicable to the towns of Jalgaon and Bhusával.
		2 12 0 (*hh*)							(*ll*) Applicable to the rest of the tálukas of Jalgaon and Bhusával and to the tálukas of Chopda, Chálisgaon, Amalner, Erandol, Jamner, Pachora, Ráver and Yával.
		2 0 0 (*ii*)							(*mm*) Whether country spirits of any particular strength are issued or not from the Distillery, the rates prescribed for all such issues are shown in this column.
		1 0 0 (*jj*)							(*nn*) These are really sales of Opium in sers.
	60° U.P.	1 8 0 (*gg*)							
		1 6 0 (*hh*)							
		1 0 0 (*ii*)							
		0 8 0 (*jj*)							
1,45,551	25° U.P.	3 0 0 (*kk*)	4,270	22	32	210	1,291	19	
		2 12 0 (*ll*)							
	60° U.P.	1 8 0 (*kk*)							
		1 6 0 (*ll*)							
24,36,235	.....	...	42,909	...	...	7,115	44,810	5,510	
27,50,502	.....	...	41,404	...	...	6,367	43,562	6,215	

W. W. DREW,
Commissioner of Customs, Salt, Opium and A'bkári.

LIBRARY OF THE BOMBAY BRANCH OF THE ROYAL ASIATIC SOCIETY

IMPERIAL FORM No. 5.

Incidence of Consumption.

	District.	Population.				Number of Persons per Retail Shop for sale of Liquors.	
		Hindus.	Musalmáns.	Others.	Total.	Country spirits, column 19 of Form 3.	Country fermented liquors, column 24 of Form 3.
	1	2	3	4	5	6	7
1	Ahmedabad ...	.....	.....	.....	795,967	13,724	113,710
2	Kaira ...	.....	.....	.....	716,332	17,908	238,777
3	Panch Mahâls ...	.....	.....	.....	261,020	4,500	.....
4	Broach ...	.....	.....	.....	291,763	4,355	9,118
5	Surat ...	.....	.....	.....	655,650	2,484	81
6	Thána ...	.....	.....	.....	811,433	2,451	1,503
7	Bombay ...	.....	.....	.....	977,822	3,543	3,443
8	Kolába ...	.....	.....	.....	605,566	3,238	8,074
9	Ratnágiri ...	.....	.....	.....	1,167,927	6,279	7,392
10	Kánara. Below ghat. / Above ghat.	.....	.....	.....	454,490	3,579	4,370
11	Dhárwár ...	.....	.....	.....	1,113,298	9,125	9,515
12	Belgaum ...	.....	.....	.....	993,976	9,841	9,744
13	Bijápur ...	.....	.....	.....	735,435	10,658	6,626
14	Sholápur ...	.....	.....	.....	720,977	22,531	40,054
15	Sátára ...	.....	.....	.....	1,146,559	20,474	163,794
16	Poona ...	.....	.....	.....	995,330	16,054	16,054
17	Ahmednagar ...	.....	.....	.....	837,695	36,422	139,616
18	Násik ...	.....	.....	.....	816,504	8,084	136,084
19	West Khándesh ...	.....	.....	.....	469,654	3,788	.....
20	East Khándesh ...	.....	.....	.....	957,728	6,428	478,864
	Total ...	.....	.....	.....	15,525,126	6,381	1,598

	District	Number of Persons per Retail Shop for sale of Drugs.		Gross Excise Receipts per ten thousand of total population to nearest rupee.			Net Excise Revenue from all sources per ten thousand of total population, see column 35 of Form 1.	Remarks.
		Opium and its preparations, column 25 of Form 3.	Other Drugs, column 27 of Form 3.	From spirits and fermented liquors, total of columns 2, 6, 12 and 20 of Form 1.	From Opium and its preparations, column 24 of Form 1.	From Drugs other than Opium, column 27 of Form 1.		
	1	8	9	10	11	12	13	14
				Rs.	Rs.	Rs.	Rs.	
1	Ahmedabad ...	5,768	23,411	5,148	.....	391	4,243	
2	Kaira ...	7,236	51,167	834	.....	64	1,134	
3	Panch Mahâls ...	7,458	37,289	4,760	.....	127		
4	Broach ...	5,954	22,443	11,525	.....	270	10,979	
5	Surat ...	27,319	27,319	23,156	.....	250	22,757	
6	Thána ...	47,731	36,883	17,737	32	77	17,131	
7	Bombay ...	81,485	21,257	36,236	9,973	2,107	45,928	
8	Kolába ...	40,371	37,848	8,601	25	88	8,313	
9	Ratnágiri ...	145,991	83,423	3,348	6	69	2,630	
10	Kánara. Below ghat. / Above ghat.	41,317	21,642	4,376	4	239	3,756	
11	Dhárwár ...	69,581	24,202	6,434	30	522	6,320	
12	Belgaum ...	66,265	30,120	5,287	27	273	5,281	
13	Bijápur ...	49,029	27,238	3,172	19	139	2,962	
14	Sholápur ...	15,340	28,839	3,723	.....	115	3,296	
15	Sátára ...	29,399	33,722	1,680	92	431	1,954	
16	Poona ...	19,516	21,638	8,958	.....	554	9,138	
17	Ahmednagar ...	14,198	23,269	1,786	.....	399	1,734	
18	Násik ...	20,413	23,328	4,838	.....	344	4,734	
19	West Khándesh ...	14,677	18,786	12,798	257	125	11,396	
20	East Khándesh ...	11,008	17,102	8,018	699	146	8,207	
	Total ...	19,191	27,047	8,524	694	380	8,885	

W. W. DREW,
Commissioner of Customs, Salt, Opium and Abkári.

No. C.—616 of 1909.

REVENUE DEPARTMENT:

Office of the Commissioner in Sind,
Government House, Karáchi, 15th September 1909.

Submitted to Government.

2. The most important fluctuations in revenue are the decrease of about Rs. 35,000 under 'Country liquor' and an increase of about Rs. 33,000 under the head 'Intoxicating drugs'. The former is probably due to the causes mentioned in the report; but as regards the latter the Commissioner thinks it is as yet premature to attribute the increased consumption of *bhang* to any special efforts on the part of the new preventive force to check illicit imports. As it is, instead of there being, as stated in paragraph 13, "a large number of detections" in the Lárkána and Upper Sind Frontier Districts, the number of cases of illegal import, according to statement O, was only 5 and 10 in the two districts respectively as against 3 and 9 in the previous year. The complaint about the smuggling of 'bhang' from the Kelat territory is a very longstanding one; it is hoped that when the establishment now working in the Nasirabad tahsil in connection with the salt administration is moved back to the Frontier, this kind of smuggling will be effectively checked. If the Assistant Commissioner thinks that the magistracy in the Lárkána and Upper Sind Frontier Districts have been too lenient in inflicting punishments in A'bkári cases, he should make a separate representation on the subject.

3. Minimum prices of intoxicating drugs were introduced with effect from the current year, as a measure to check the practice of underselling on the part of licensees, *vide* Government Resolution No. 3159, dated 29th March 1909. The result will form the subject of a separate report to Government.

4. The report is a record of good work done during the year by Mr. Phillipowsky and most of the officers serving under him. Mr. Phillipowsky has given the Commissioner valuable assistance in the control of the newly organized department.

W. H. LUCAS,
Acting Commissioner in Sind.

To

The Chief Secretary to Government,
Revenue Department, Bombay.

No. 2732 OF 1909.

From

P. PHILLIPOWSKY, Esq.,
Assistant Commissioner of Salt,
Excise and Opium in Sind;

To

THE COMMISSIONER IN SIND.

Office of the Assistant Commissioner of Salt, Excise and Opium in Sind;
Karáchi, 4th September 1909.

Sir,

I have the honour to submit the following report on the administration of the Excise (A'bkári and Opium) Department of the Province of Sind for the year, ending 31st March 1909, together with statements, which have been assimilated with those appended to the Presidency report, as was done in the previous year. In accordance with the orders contained in Government Resolution No. 4679, dated the 20th June 1904, only Excise Opium is dealt with in the portion of the report relating to Opium.

Important changes and systems in force.

2. The important changes of the year were the reduction of fee payable in respect of a license for methylated spirits from Rs. 5 to Re. 1, *vide* Government Resolution No. 5555, dated the 4th June 1908, and the enhancement of the maximum retail selling prices of country liquor, shown below, as a tentative measure, to cover the rise in the cost of production, *vide* Government Resolution No. 7390, dated the 21st July 1908:—

	Weak. Per gallon.		Strong. Per gallon.	
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Plain, from ...	4 8 0 to	4 12 0	7 0 0 to	7 4 0
Flavoured, from ...	4 14 0 to	5 0 0	7 8 0 to	7 12 0

3. The Combined Salt, Excise and Opium Establishment scheme sanctioned in Government Resolution, Revenue Department, No. 7622, dated the 2nd August 1907, was given full effect to from the 1st June 1908. Of the men who were thrown out of employment in the new arrangement, some were provided with posts in the Police Department, and the remainder who could not be provided for in other Departments, were retired either on pension or gratuity. The Opium Preventive Establishment of 49 Head Constables was abolished from the date the new combined scheme was introduced, but the 3 appointments of Railway Opium Inspectors and 3 Havildárs were retained. Rules regarding the relations between District Officers and the Combined Excise Establishment in Sind were confirmed by Government in their Resolution No. 6453, dated 5th July 1909, after the close of the year, and the matter will therefore form part of the report for the year 1909-10.

Imperial form No. 1.

4. The following table exhibits the total realizations from liquor, intoxicating drugs, and opium during each of the last five years:—

Heads of Revenue.	1904-05.	1905-06.	1906-07.	1907-08.	1908-09.
	Rs.	Rs.	Rs.	Rs.	Rs.
Intoxicating Drugs ...	2,69,218	2,86,317	3,35,262	3,72,178	4,05,313
Foreign and other Liquors dutiable at tariff rates ...	19,405	19,961	19,033	20,380	20,471
Country Spirit ...	9,32,459	9,52,321	10,19,286	11,64,441	11,29,559
Toddy ...	1,315	980	1,187	1,175	2,075
Opium ...	1,31,150	2,06,144	1,89,970	2,04,544	2,11,875
Miscellaneous ...	13,125	3,637	476	486	361
Total ...	13,66,672	14,69,360	15,65,214	17,63,204	17,69,154

The increase of Rs. 5,950 in the total realizations is made up chiefly of—

(1) an increase of Rs. 33,135 under Intoxicating Drugs,

(2) an increase of Rs. 900 under Toddy,

(3) an increase of Rs. 6,831 under Opium,

counterbalanced by a decrease of Rs. 34,882 under "Country Spirits."

The variations under the remaining items are small and call for no special comment.

Imperial form No. 4.

5. The quantity of country liquor issued from the Kotri Distillery for sale, and the quantity of Uran liquor imported during the years 1907-08 and 1908-09, were as follows :—

		1907-08. Gallons.	1908-09. Gallons.
Kotri ...	Weak	11,757	10,875
	Strong	180,147	173,889
Uran ...	Weak	63,413	60,287
	Strong	3,028	3,577
	Total ...	258,345	248,628

While the actual sales during the same period were :—

	1907-08. Gallons.	1908-09. Gallons.
Karáchi	95,388	92,427
Hyderabad	82,256	80,474
Sukkur	28,053	26,397
Lárkána	30,133	28,516
Thar and Párkar	9,114	8,916
Upper Sind Frontier	8,326	8,998
Total ...	253,270	245,728

From the above figures it will be seen that the decrease in consumption has been general throughout the Province, with the exception of the Upper Sind Frontier District, which shows an increase of 672 gallons about which the Deputy Commissioner has expressed his inability to assign any special reason. The decrease noticeable in the Karáchi District is chiefly in Uran liquor, which is ascribed to smaller quantities having been imported into Karáchi, owing to decreased consumption in consequence of the rise in prices of food-grains. In the Hyderabad District the decrease is attributed to a smaller number of marriages having taken place in the year as compared with the number in the previous year, and in the Thar and Párkar District it is ascribed to the increased consumption of Bhang. In the Sukkur District the decrease is said to be due to the year under report being a "Sangat" year for Hindus in which no marriages took place. The decrease in Lárkána is also no doubt due to the same cause. The general decrease under this head may, however, be traced to the fact, that the taste for cheap foreign spirits is steadily increasing among the liquor-drinking population of all the large towns in Sind. The average con-

sumption per head of population was 3·67 drams as against 3·79 drams in the previous year.

The number of stills licensed in the Central Distillery at Kotri was the same as last year, *viz.*, 23. The total quantity of liquor manufactured during the year under report was 187,743 gallons against 190,715 in the previous year. Details of cost of manufacture, of the price charged by distillers, and of the maximum retail prices fixed by Government are shown in the subjoined table:—

	Plain Liquor.		Flavoured Liquor.	
	Weak.	Strong.	Weak.	Strong.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Cost of manufacture per gallon ...	1 2 6	1 11 9	1 3 7	1 13 4
Average price at which sold by distillers per gallon.	1 4 0 to 1 5 0	1 12 0 ...	1 6 0 to 1 7 0	1 14 0 ...
Maximum retail prices per gallon ...	1 14 0	2 0 0*	2 4 0	2 8 0

The chief ingredients used for distilling liquor are molasses, dates and raisins. Dates were obtained from the Persian Gulf, molasses from the Punjab and the United Provinces, and raisins from Afghanistan and Baluchistan, while the flavouring ingredients come from Ceylon, the Persian Gulf, the Presidency proper, the Punjab and Kandahar. These articles are all exempted from local octroi duties.

Toddy.

The sales of toddy during the year under report amounted to 6,240 gallons as against 7,480 gallons during the previous year. The farm realized Rs. 2,075 against Rs. 1,175 in 1907-08. The consumption of toddy is confined to the towns of Karáchi, Kotri and Lárkána only. It is not in demand in any of the other large towns of the Province.

Intoxicating Drugs.

6. The total realizations under this head amounted to Rs. 4,05,313 against Rs. 3,72,178 in the previous year. There was thus an increase of Rs. 33,135 of which the Lárkána District alone showed an excess of Rs. 17,123 which is attributed to the vigilance exercised by the new preventive establishment which has effectively reduced the import of Bhang from the Kalat into British territory. This result was attained without any increase in the number of prosecutions, which is a matter of great satisfaction. The other districts also contributed, but to a lesser extent, to the increase, with the exception of the Hyderabad District, which shows a decrease of Rs. 5,096. No reasons have been assigned for this decrease.

The receipt from license fees have risen from Rs. 1,38,551 in the previous year to Rs. 1,77,516 in the year under report, and are the highest fees on record. The increase has been almost general throughout the Province, and is due to keener competition between the vendors of these drugs, and to new men forcing up prices at the auctions.

There is an increase in the sales of Bhang and Charas and a slight decrease in the sales of Ganja. The increase in the consumption of the drugs chiefly occurs in the Hyderabad, Lárkána and Upper Sind Frontier Districts. In the Lárkána District it is attributed to the same causes as are shown for the increase in the total realizations, and in the Upper Sind Frontier District it is ascribed to the selling at cheaper rates, owing to competition amongst retailers, from April to August 1908. The Karáchi District showed a falling off, owing to the general depression of trade and the dearness of food-grains which affected the labouring classes, who are the chief consumers in Karáchi, and is also due to the fact that the farmers in Karáchi were selling drugs at higher rates to recoup the heavy vend fees they paid at the auctions. In the Sukkur District also there is a decrease in the consumption of all the drugs, and the fall is attributed

partly to the "Sangat" year, and partly to the prevalence of higher retail selling prices. The decrease in the consumption of Ganja and Charas in the Thar and Párkar District being small, calls for no special comment, while the increase in the consumption of Bhang, as already stated in paragraph 5 above, has possibly something to do with the decrease in the consumption of country liquor. Bhang is comparatively mild and soothing, and it is especially favoured during the extreme heat of summer, when it affords a cooling drink in many respectable households. Statement I showing the area under hemp cultivation, etc., is attached.

7. The following table exhibits the imports into Karáchi of foreign spirits during the last two years (including imports for the Punjab and other parts of India) as reported by the Chief Collector of Customs in Sind :—

	1907-1908.	1908-1909.
	Gallons.	Gallons.
Ale, Porter, Cider and other fermented liquors	621,509	661,023
Brandy, Whisky and other spirits	151,967	186,110
Champagne and other sparkling wines	46,654	42,208
Total ...	820,130	889,341

From the above statement it will be seen that while there is a decrease in the imports of Champagne and other sparkling wines during the year under report, there is a very marked rise in the imports of fermented liquors, and other spirits, over that of the past year. The heavy imports of spirits is ascribed to the prevailing idea that the Government were about to increase the rates of duty and to bring about changes in the Excise systems.

The sales at licensed foreign liquor shops were as under :—

District.	Fermented Liquors.	Wines.	Liqueurs.	Spirits.
	Gallons.	Gallons.	Gallons.	Gallons.
Karáchi	87 522	7,346	720	32,252
Hyderabad	12,933	727	230	13,498
Sukkur	6,110	560	270	7,332
Lárkána	341	94	...	1,039
Thar and Párkar	...	...	...	...
Upper Sind Frontier	127	15	9	279
Total ...	107,033	8,742	1,259	54,400
1907-1908 ...	133,017	8,591	1,003	57,170

From the above table it will be seen that while there is an increase under the heads of "Wines" and "Liqueurs," there is a large decrease under "Fermented liquors" and "Spirits." The continued increase in the Sukkur District represents, as reported by the Collector, a growing preference for foreign liquors. In the Upper Sind Frontier District the increase is generally under fermented liquors, and is attributed to the increased consumption of beer by the educated classes in preference to spirits. There is a decrease under "Fermented liquors" in the Hyderabad District but an increase under "Spirits, Wines and Liqueurs" which as remarked last year is apparently due to a growing tendency on the part of the educated classes to indulge in sparkling wines and foreign spirits in preference to country spirits. In the Karáchi District the decrease in sales of fermented liquors is reported to be only nominal, as the contract for supply of beer to the troops was secured by the holder of an Importer's license, and these licensees are not required by the conditions of their licenses to keep a record of their transactions, while in 1907-1908 it was held by a wholesale licensee and the transactions are included in the figures of that year. The bad season and prevailing high prices are reflected in the smaller sales of spirits.

8. The issues of Opium from the several Huzúr and Sub-Depôts amounted to 20,571 lbs. as against 21,408 lbs. in the preceding year, and the amount realized by Government was Rs. 2,56,741 as against Rs. 2,68,787 in the previous year. The prime cost of this Opium was Rs. 2,14,168-7-11 while packing and conveyance charges amounted to Rs. 1,548-7-0, leaving a net profit of Rs. 41,023-10-0. The balance in hand in the depôts at the end of the year was 8,723 lbs. valued at Rs. 84,970.

9. The total amount of Opium consumed was 20,113 lbs. as compared with 21,210 lbs. in the preceding year, or a decrease of 1,097 lbs. which is general throughout the Province, and may be ascribed partly to the very adverse season and partly to the fact that a large number of the Márwáris, temporarily residing in Sind and who are addicted to Opium, having returned to their homes owing to rains in their country. The rate of consumption per head of population comes to ·25 tola as against ·26 tola in the preceding year.

10. The total Excise Opium Revenue on the basis of actual sales amounted to Rs. 1,66,526 as against Rs. 1,71,130 in the year 1907-08. There is an increase of Rs. 1,077 under "License fees" due to competition between the vendors, which is counterbalanced by a decrease under "Opium duty" owing to the decrease in sales for the reasons mentioned in paragraph 9 above.

11. The difference between the duty as shown in column 5 of Appendix K, and in column 9 of Imperial form No. 1, is, as explained in previous reports, accounted for by the fact that while the former represents duty on actual sales, the latter shows the duty on Opium issued to licensees from depôts for sale.

12. Appendices M and N showing demands, collections, refunds, remissions and balances of excise revenue, and explaining the difference between the collections of excise revenue in the Accountant General's books and in the foregoing statements are attached.

13. During the year 58 cases under the A'bkári laws (12 relating to liquor and 46 to intoxicating drugs) and 9 under the Opium Act, were sent up for trial, in which 44 and 8 convictions respectively were secured (*vide* Appendices O and P). Smuggling of Opium from the Persian Gulf into Karáchi appears to be systematically attempted. During the year one person was convicted for importing 18 tolas of Opium from Bahrein. In addition to this case, two other cases of smuggling through the post formed the subject of special enquiries and report both to Government and the Criminal Investigation Department. The Deputy Commissioner, Thar and Párkar, reports that there is systematic smuggling of Opium from foreign territory, and that there is a considerable consumption of illicit Opium in his district.

In the Lárkána and Upper Sind Frontier Districts Bhang smuggling from Kalat is very common, but the newly organised Preventive force have during the year under report made a large number of detections and have considerably reduced the illicit import of Bhang from Kalat into British territory. As smuggling is very rife in these two Districts, it can only be successfully checked, or suppressed by the infliction of deterrent punishments by the Magistracy. The infliction of small fines will not, I fear, have the desired effect on the smugglers who can well afford to pay such fines. Numerous cases of minor irregularities on the part of licensees were brought to the notice of the District Officers by the Town A'bkári Inspectors, and the newly appointed Inspectors of Salt, Excise and Opium, and also by the Police Department, and the Collector of Karáchi reports that he had taken these facts into consideration when the time came for the issue of licenses for the new year. Few prosecutions for breaches of license conditions appear to have been sanctioned by the Collectors and Deputy Commissioners in Sind, and apparently it is not the practice to grant such sanctions.

14. Throughout the Province the Excise administration is in the hands of the Collectors and Deputy Commissioners subject to the control and direction of the Commissioner in Sind. The Collectors and Deputy Commissioners will now have the assistance and advice of the Assistant Commissioner of Salt, Excise and Opium in Sind, under whom the whole of the Combined Establishment

has been placed, excepting the A'bkári Inspector of Karáchi who will work in direct subordination to and under the orders of the Collector of Karáchi.

General Remarks.

15. The revenue shows a further increase of Rs. 5,950 following on the large advance of Rs. 1,97,990 made in the previous year which was the largest on record. The net revenue, however, when compared with that of the previous year, exhibits a decrease which is due to the change in the constitution and strength of the Combined Excise Establishment under the new scheme.

Correspondence regarding the reorganisation of the Department and alteration of the existing systems continued during the year, and made it a very busy one for the Department in general and this office in particular. The results will be the subject of comment in the next year's report.

Appendix E is not required, as noted last year, and Statement L is blank. The remaining statements accompany.

The proposals for increasing the pay of the A'bkári Inspectors of Karáchi and Hyderabad, and for the entertainment of a small additional Establishment for the Excise Department in Sind, were negatived by Government, and sanction was only accorded to the increase of the pay of the peon of the A'bkári Inspector, Hyderabad, *vide* Government Resolution, Financial Department, No. 2382, dated the 16th June 1909.

No action was taken during the year under report with regard to consulting and recording local opinion in the matter of the number and location of liquor shops, as the constitution of local committees to advise on the number, location, etc., of liquor shops in the four principal towns of Sind, *viz.*, Karáchi, Hyderabad, Sukkur and Shikárpur, was only approved of after the close of the year, *vide* Government Resolution, Revenue Department, No. 6909, dated the 16th July 1909. The matter will be dealt with in next year's report.

The Excise Officers are reported to have worked satisfactorily. Now that the reorganisation scheme is in full working order, closer control over district excise arrangements will be possible.

I have the honour to be,

Sir,

Your most obedient servant,

P. PHILLIPOWSKY,
Assistant Commissioner of Salt,
Excise and Opium in Sind.

Note showing corrections and alterations required to make Chapter VII-B of the Government of India Excise (Intoxicating Liquors) Memorandum, relating to the Province of Sind, correct with reference to facts and figures for the year ending 31st March 1909.

Paragraph 229.—The total Excise Revenue for the year ending 31st March 1909 amounted to Rs. 17·69 lákhs made up as follows:—

	Receipts in lákhs of Rupees.	Percentage of Total Receipts.
Country Spirit	11·29	63·85
Toddy	·02	·12
Duty on Country Rum, etc.	·01	·01
Imported liquors	·20	1·15
Opium and its preparations	2·11	11·94
Hemp Drugs	4·05	22·91
Miscellaneous	·01	·02
Total ...	17·69	100·00

Paragraph 233, line 3.—For 1907-08 read 1908-09. The number of stills is the same, *viz.* 23.

Paragraph 233, line 4.—For Rs. 3,291 read Rs. 3,291.

Paragraph 233, line 5.—For 1907-08 read 1908-09.

Paragraph 236.—Of the 11·29 lákhs realized from country spirit in 1908-09 only Rs. 43,679 came from distillery and vend fees; and the rest from still-head duty. The issues for consumption amounted to 217,911 proof gallons, which gives an average duty of Rs. 4-15-9 per proof gallon and a total taxation of Rs. 5-2-8.

Paragraph 237.—The quantity of toddy sold in 1908-09 was 6,240 gallons and the revenue realized was Rs. 2,075.

Paragraph 244.—Calculated on the census returns of 1901, the incidence of Excise Revenue in Sind for the year ending 31st March 1909 was 0-8-10 per head, of which about seven-elevenths was derived from liquor.

APPENDIX I.

Column	2	for	1907-08	read	1908-09
,,	3	,,	17·63	,,	17·69
,,	4	,,	0-8-10	,,	0-8-10
,,	5	,,	66·4	,,	63·85
,,	6	,,	·07	,,	·12
,,	7	,,	1·14	,,	1·16
,,	8	,,	11·61	,,	11·94
,,	9	,,	21·11	,,	22·91

APPENDIX II.

Column	2	for	1907-08	read	1908-09
,,	3	,,	11·22	,,	10·85
,,	4	,,	·43	,,	·46
,,	5	,,	11·65	,,	11·31
,,	7	,,	11·65	,,	11·31
,,	8	,,	226	,,	218
,,	9	,,	70	,,	68
,,	10	,,	4-15-5	,,	4-15-9
,,	11	,,	0-3-0	,,	0-2-11
,,	12	,,	5-2-5	,,	5-2-8

P. PHILLIPOWSKY,

Assistant Commissioner of Salt, Excise and Opium in Sind.

APPENDIX D.

Statement showing (1) consumption of Country Spirit in proof gallons; (2) the rate of consumption per head of Population; (3) the minimum revenue guaranteed in monopoly districts including Native States attached to them for A'bkári Management; (4) the actual realizations on account of Still-head Duty, License Fees, etc.; (5) the maximum selling prices per gallon for Mhowra and Toddy Spirits; (6) the incidence of Duty, Fees, etc., per proof gallon of spirit consumed in each British District of the Province of Sind during the year 1908-09 and also similar information for important Towns or areas of such districts for the same period.

1.	2	3	4	5		6		7	8			9			10	
Serial No.	District.	Area.	Population.	Consumption of Country Spirit in terms of proof.				Minimum revenue guaranteed in monopoly Districts including Native States attached to them for A'bkári Management.	Actual realizations.			Other receipts on account of Country Spirit (including out-stills, distilling fees and miscellaneous).			Total realizations.	
				1908-09.		Average of previous 5 years.			Still-head Duty.	Deficiency.	Total.	License Fees.	Other receipts.	Total.	1908-09.	Average of five previous years.
				Total.	Rate per head of Population.	Total.	Rate per head of Population.									
		S. miles.		Gallons.	Drams.	Gallons.	Drams.		Rs.		Rs.	Rs.		Rs.	Rs.	Rs.
1	Karáchi	11,971	446,513	74,017	7·6	64,033	6·1	...	3,44,558	...	3,44,558	14,617	...	14,617	3,59,175	3,61,814
2	Hyderabad	7,994	965,010	75,194	3·7	67,460	3·0	...	3,92,662	...	3,92,662	12,762	...	12,762	4,05,424	3,65,464
3	Thar and Párkar	13,913	387,914	8,261	1·02	7,759	0·9	...	42,759	...	42,759	2,885	61	2,946	45,705	43,209
4	Lárkána	5,090	656,083	26,937	1·9	23,495	1·7	...	1,41,929	...	1,41,929	4,085	...	4,085	1,46,014	1,17,286
5	Sukkur	5,412	523,345	25,191	2·3	20,409	1·8	...	1,20,863	...	1,20,863	4,651	109	4,760	1,25,613	1,03,896
6	Upper Sind Frontier ...	2,631	232,045	8,311	1·7	5,573	1·1	...	43,119	...	43,119	1,265	...	1,265	44,384	30,283
	Total ...	47,011	3,210,910	217,911	2·9	1,88,729	2·8	...	10,85,890	...	10,85,880	40,265	170	40,435	11,26,315	9,29,501

1	2	11						12				13				14
Serial No.	District.	Maximum selling prices per gallon.						Incidence.				Proof Gallon of				Remarks.
		Mhowra or Molasses Spirit.				Toddy Spirit.						Average of previous 5 years.				
		35° to 40° U. P.		4° to 8° U. P.				Still-head Duty.	License Fees.	Other receipts.	Total.	Still-head Duty.	License Fees.	Other receipts.	Total.	
		Plain.	Flavoured	Plain.	Flavoured.	60° U. P.	40° U. P.									
								Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	
1	Karáchi	Rs. 4-8-0, Rs. 4-12-0.	Rs. 4-14-0, Rs. 5-0-0.	Rs. 7-0-0, Rs. 7-4-0.	Rs. 7-8-0, Rs. 7-12-0.	...	...	4 10 6	0 3 0	...	4 13 6	4 10 3	0 3 2	...	4 13 5	
2	Hyderabad					...	...	5 3 6	0 2 8	...	5 6 2	5 3 6	0 3 0	0 0 8	5 7 2	
3	Thar and Párkar					...	...	5 2 10	0 5 7	0 0 1	5 8 6	5 4 11	0 4 8	0 0 1	5 9 8	
4	Lárkána					...	...	5 4 4	0 2 5	...	5 6 9	6 2 0	0 2 11	0 0 1	5 9 2	
5	Sukkur					...	...	4 12 9	0 2 11	0 0 1	4 15 9	4 13 4	0 3 6	0 0 1	5 0 11	
6	Upper Sind Frontier ...					...	...	5 3 2	0 2 5	...	5 5 7	5 3 5	0 3 7	0 0 2	5 7 2	
	Total ...	...	...	...	...	...	...	4 15 9	0 2 11	...	5 2 8	5 0 1	0 3 3	0 0 3	5 3 6	

P. PHILLIPOWSKY,
Assistant Commissioner of Salt,
Excise and Opium in Sind.

Karáchi, 4th September 1909.

Memorandum of Country Spirit Consumption, &c., in certain large towns.

1	2	3	4		5		6	7	8	
Serial No.	Towns.	Population.	Consumption of Country Spirit in terms of proof.				Actual Realizations still-head duty.	License Fees.	Total Realizations.	
			1908-1909.		Average of previous 5 years.				1908-09.	Average of previous 5 years.
			Total gallons.	Rate per head of Population.	Total gallons.	Rate per head of Population.				
			Gallons.	Drams.	Gallons.	Drams.	Rs.	Rs.	Rs.	Rs.
1	Karáchi ..	115,407	61,794	26	Not available.	.....	2,74,468	12,200	2,86,668	2,53,212
2	Hyderabad ..	68,903	38,841	56	38,858	56	1,95,536	6,650	2,02,186	1,85,246
3	Lárkána ..	14,543	9,416	31·7	Not available.		45,328	1,550	46,878	Not available.
4	Sukkur ...	30,195	11,427	18·16	9,489	15·08	48,910	2,129	51,039	41,962
5	Shikárpur ...	49,491	6,937	6·72	6,666	6·46	31,937	1,393	33,330	33,038
	Total ...	278,539	128,415	22·13	.....	.....	5,96,179	23,922	6,20,101	.....

1	2	9				10			11			12
Serial No.	Towns.	Maximum selling prices of Mhowra or Molasses Spirit per gallon.				Incidence per proof gallon of						Remarks.
		35° to 40° U. P.		4° to 8° U. P.		1908-09.			Average of previous 5 years.			
		Plain.	Flavoured.	Plain.	Flavoured.	Still-head duty.	License Fees.	Total.	Still-head duty.	License Fees.	Total.	
		Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	
1	Karáchi ...	4 8 0 4 12 0	4 14 0 5 0 0	7 0 0 7 4 0	7 8 0 7 12 0	4 7 1 ...	0 3 2 ...	4 10 3 ...	... ...	... ...	... ...	Former years' statements do not show figures of gallons in proof, hence figures for columns 5 and 11 not available.
2	Hyderabad ...	4 8 0 4 12 0	4 14 0 5 0 0	7 0 0 7 4 0	7 8 0 7 12 0	5 0 6 ...	0 2 9 ...	5 3 3 ...	4 9 11 ...	0 2 5 ...	5 12 4 ...	
3	Lárkána ...	4 8 0 4 12 0	4 14 0 5 0 0	7 0 0 7 4 0	7 8 0 7 12 0	4 13 0 ...	0 2 7 ...	4 15 7 ...	... ...	... ...	... ...	
4	Sukkur ...	4 8 0 4 12 0	4 14 0 5 0 0	7 0 0 7 4 0	7 8 0 7 12 0	4 4 6 ...	0 2 11 ...	4 7 5 ...	4 3 3 ...	0 3 6 ...	4 6 9 ...	
5	Shikárpur ...	4 8 0 4 12 0	4 14 0 5 0 0	7 0 0 7 4 0	7 8 0 7 12 0	4 9 8 ...	0 2 9 ...	4 12 5 ...	4 12 0 ...	0 3 4 ...	4 15 4 ...	
	Total ...	...	...	...	...	4 10 3	0 3 0	5 1 3	...	...	...	

P. PHILLIPOWSKY,
Assistant Commissioner of Salt,
Excise and Opium in Sind.

Karáchi, 4th September 1909.

APPENDIX F.

Statement showing the Quantities of Foreign Liquors imported into Karáchi by Sea and sold by Licensees of Foreign Imported Liquors and Country Spirits excised at Tariff rates in each District of the Province of Sind during the year 1908-09.

District.	Fermented Liquor.	Wines.	Liqueurs.	Spirits (potable).	Spirits of wines and other non-potable Spirits.
1	2	3	4	5	6
Imported by Sea into Karáchi,	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.
1908-09	633,512	42,208	2,137	170,876	14,556
1907-08	621,509	46,654	1,639	139,571	10,757
1 Karáchi	87,522	7,346	720	32,252	1,107
2 Hyderabad	12,933	727	260	13,498	143
3 Thar and Párkar	...	...	...	...	...
4 Lárkána	341	94	...	1,039	...
5 Sukkur	6,110	560	270	7,332	128
6 Upper Sind Frontier... ...	127	15	9	279	...
Total { 1908-09 ...	107,033	8,742	1,259	54,400	1,378
Total { 1907-08 ...	133,017	8,591	1,003	57,170	1,889

P. PHILLIPOWSKY,

Karáchi, 4th September 1909.

Assistant Commissioner of Salt, Excise and Opium in Sind.

APPENDIX G.

Statement showing the Quantities of (a) imported and (b) locally produced denatured Spirits passed into consumption at the favourable 5 per cent. Ad Valorem *Rate of Duty during the year 1908-09 in Sind.*

Denatured Spirits imported from Foreign Countries.		Denatured Spirits produced in India.						Remarks.
		Produced in the Bombay Presidency.			Imported from other Provinces.			
Country from which imported.	Quantity imported.	Place of Production.	Quantity consumed locally.	Exported to other Provinces.	Provinces from which imported.	Quantity consumed locally.	Exported to other Provinces.	
1	2	3	4	5	6	7	8	9
	Imperial Gallons.							
United Kingdom ...	639	...	...	...	...	...	...	
Germany ...	1,409	...	...	...	...	...	...	
Total ...	2,048	...	...	...	...	...	...	

P. PHILLIPOWSKY,

Karáchi, 4th September 1909.

Assistant Commissioner of Salt, Excise and Opium in Sind.

APPENDIX H.

Statement showing (1) the Consumption of Intoxicating Drugs, (2) the Rates of Duty per Seer leviable on such drugs (3) the Realization on account of Duty, Fees, etc., and (4) the Incidence of Duty, Fees, etc., per Seer of the drugs consumed in each British District of the Province of Sind during the year 1908-09.

Serial No.	District.	Consumption of intoxicating Drugs.		Rates of Duty per Seer.			Realizations.				Incidence on consumption per Seer.				Remarks.
		Total. (a)	Per head.	Ganja.	Bhang.	Charas	Duty. (b)	License Fees. (c)	Other items.	Total.	Duty.	License Fees.	Other items.	Total.	
1	2	3		4			5				6				7
		Seers.	Tolas.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	
1	Karáchi ...	8,005	2	5	1	8	18,804	48,216	...	67,020	2 1 9	5 6 8	.....	7 8 5	
2	Hyderabad ...	40,929	3	5	1	8	72,469	50,664	...	1,23,133	1 12 3	1 3 9	.....	3 0 1	
3	Thar and Párkar ...	5,261	1	5	1	8	12,596	11,204	86	23,886	2 6 4	2 2 1	0 0 2	4 8 8	
4	Lárkána ...	28,719	3	5	1	8	53,817	20,973	170	74,960	1 13 11	0 8 2	0 0 1	2 6 2	
5	Sukkur ...	34,957	5	5	1	8	51,171	37,561	135	88,867	1 7 5	1 1 2	0 0 1	2 8 8	
6	Upper Sind Frontier.	4,578	1½	5	1	8	11,133	8,503	66	19,702	2 6 11	1 13 9	0 0 3	4 4 11	
	Total ...	123,349	3·1	...	...	...	2,19,990	1,77,121	457	3,97,568	1 12 6	1 6 11	.....	3 3 6	

P. PHILLIPOWSKY,
Assistant Commissioner of Salt,
Excise and Opium in Sind.

Karáchi, 4th September 1909.

APPENDIX I.

Statement showing the area under Hemp cultivation and the Intoxicating Drugs produced, lodged and issued from and the balance at the Warehouses, &c., during the year ending 31st March 1909.

Name of Táluka in which permitted.	Cultivation. Of Gánja. Number of villages in which permitted.	Cultivation. Of Gánja. Area cultivated.	Cultivation. Of Bháng. Number of villages in which permitted.	Cultivation. Of Bháng. Area cultivated.	Name of the Warehouse in which the drugs were lodged, &c.	Intoxicating drugs produced during the year. Gánja.	Intoxicating drugs produced during the year. Bháng.	Balance at the Warehouses on the 1st April 190 . Gánja.	Balance at the Warehouses on the 1st April 190 . Bháng.	Balance at the Warehouses on the 1st April 190 . Charas.	Drugs imported from other Provinces or brought from other Warehouses in the Presidency in bond. Gánja.	Drugs imported from other Provinces or brought from other Warehouses in the Presidency in bond. Bháng.	Drugs imported from other Provinces or brought from other Warehouses in the Presidency in bond. Charas.	Total columns 7 to 14. Gánja.	Total columns 7 to 14. Bháng.	Total columns 7 to 14. Charas.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
Sehwan ...	*Nil.*	*Nil.*	1. Bubak. 2. Yakubani.	A. g. 109 6½	Government Central Warehouse Bubak.	*Nil.*	Ms. s. t. 3,293 24 0	*Nil.*	Ms. s. t. 1,209 7 25	*Nil.*	*Nil.*	*Nil.*	*Nil.*	*Nil.*	Ms. s. t. 4,502 31 25	*Nil.*

Name of Táluka in which permitted.	Cultivation. Intoxicating drugs removed from the Warehouses during the year. On payment of duty by licensed vendors in British Districts or Native States. Gánja.	Bháng.	Charas.	To other Provinces or other Warehouses in the Presidency. Gánja.	Bhang.	Charas.	For destruction being useless. Gánja.	Bháng.	Charas.	Balance at the Warehouse on 31st March 1908. Gánja.	Bháng.	Charas.	Warehouse rent.	Approximate average selling price per maund exclusive of duty. Gánja.	Bháng.	Charas.
1	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33
Sehwan ...	*Nil.*	Ms. s. t. 2,849 36 40 (in Sind.)	*Nil.*	*Nil.*	Ms. s. t. 60 0 0 (Baluchistán.)	*Nil.*	*Nil.*	Ms. s. t. 92 11 20 Loss by dryage. 299 30 0	*Nil.*	*Nil.*	Ms. s. t. 1,200 33 45	*Nil.*	Rs. a. p. 521 12 7 Office-rent. 10 0 0 Total. 531 12 7	*Nil.*	Gundis Rs. 8 per maund. Arari Rs. 7 per maund. Kuto Rs. 5 per maund.	*Nil.*

P. PHILLIPOWSKY,

Assistant Commissioner of Salt, Excise and Opium in Sind.

Karáchi, 4th September 1909.

APPENDIX J.

Statement showing the Quantities of Opium imported direct from Málwa or purchased at the Bombay Opium Warehouse or at the Local Government Depôt by the Opium Licensees of the several British Districts of the Province of Sind and the amount of Duty realized during the financial year 1908-09.

District.	Opium imported or brought from					Duty realized on				Remarks.
	Málwa direct.		Bombay Opium Warehouse.	Local Government Depôt.	Total of Columns 2 to 5 in lbs.	Opium shown in Column 2 at Rs. 700 per Chest.	Opium shown in Column 4.		Total of Columns 7 to 9.	
	Duty Paid.	Duty Free.					Opium transferred from Imperial to Excise at Rs. 600 per Chest.	Differential Duty Rs. 100 per Chest.		
1	2	3	4	5	6	7	8	9	10	11
				Lbs.	Lbs.					
1. Karáchi	...	...	...	2,057	2,057	...	...	...	...	
2. Hyderabad	...	...	...	6,813	6,813	...	...	...	...	
3. Thar and Párkar ...	...	...	...	3,999	3,999	...	...	...	...	
4. Lárkána	...	...	...	2,146	2,146	...	...	...	...	
5. Sukkur	...	...	...	3,319	3,319	...	...	...	...	
6. Upper Sind Frontier ...	...	...	...	570	570	...	...	...	...	
Total ...	...	...	...	18,904	18,904	...	...	...	...	

APPENDIX K.

Statement showing (1) the Consumption of Opium, (2) the Rate of Duty, (3) the realizations on account of Duty, Fees, etc., (4) the maximum selling prices and the incidence of Duty, Fees, etc., per pound of Opium consumed in each British District of the Province of Sind during the year 1908-09.

General No.	District.	Consumption of Opium.		Rate of Duty.	Realisations.				Maximum selling price per maund.	Incidence on consumption.				Remarks.
		Total.	Per head.		Duty.	License Fees.	Other items.	Total.		Duty. (a)	License Fees. (b)	Other items. (c)	Total.	
1	2	3		4	5				6	7				8
		Lbs.	Tolas.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	
1	Karáchi	3,658	·33	Rs. 5¼ per pound.	18,813	13,673	23	32,509	16 8 0	5 2 3	3 11 10	...	8 14 1	
2	Hyderabad	6,544	·27		33,655	18,353	33	52,041	16 8 0	5 2 3	2 12 10	...	7 15 1	
3	Thar and Párkar ...	3,963	·40		20,381	11,707	4	32,092	16 8 0	5 2 3	2 15 3	...	8 1 6	
4	Lárkána	2,146	·0032		11,037	6,327	...	17,664	16 8 0	5 2 3	3 1 4	...	8 3 7	
5	Sukkur	3,232	·06		16,622	10,662	15	27,299	16 8 0	5 2 3	3 4 9	0 0 1	8 7 1	
6	Upper Sind Frontier.	570	·098		2,931	1,987	3	4,921	16 8 0	5 2 3	3 7 9	0 0 1	8 10 1	
		20,113	·25		1,03,439	63,009	78	1,66,526	16 8 0	5 2 3	3 2 1	0 0 1	8 4 7	
					Gain on Sale Proceeds ...			42,572					2 1 10	
					Total ...			2,09,098					10 6 5	

Karáchi, 4th September 1909.

P. PHILLIPOWSKY,
Assistant Commissioner of Salt,
Excise and Opium in Sind.

APPENDIX M.

Statement showing Demands, Collections, Refunds, Remissions and Balances of Excise Revenue for the year 1908-09.

	District.	Demand of the year.	Arrears outstanding.	Total Demand.	Collections made during the year against total in Column 4.			Advance collections made in the previous year against current demand.	Remissions and amounts written off as irrecoverable.	Realizable balance (column 4 minus columns Nos. 7, 8 and 9).	Advance collections for the coming year.	Gross realizations in the year (columns 7 and 11).
					Current.	Arrears.	Total.					
1		2	3	4	5	6	7	8	9	10	11	12
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	Karáchi	5,01,961	...	5,01,961	4,79,230	...	4,79,230	22,731	...	...	30,239	5,09,469
2	Hyderabad	6,33,910	130	6,34,040	5,97,933	130	5,98,063	35,977	...	...	42,251	6,40,314
3	Thar and Párkar ...	1,22,861	...	1,22,861	1,14,780	...	1,14,780	7,616	...	465	8,376	1,23,156
4	Lárkána	2,54,805	...	2,54,805	2,40,625	...	2,40,625	14,180	...	...	10,913	2,51,538
5	Sukkur	2,90,431	...	2,90,431	2,74,029	...	2,74,029	16,402	...	...	15,853	2,89,882
6	Upper Sind Frontier.	73,310	...	73,310	70,523	...	70,523	2,786	...	1	4,726	75,249
	Total ...	18,77,278	130	18,77,408	17,77,120	130	17,77,250	99,692	...	466	1,12,358	18,89,608

APPENDIX N.

Statement explaining the difference between the Collections of Excise Revenue in the Accountant General's Book and those in the Demand, Collection and Balance Statement for the year 1908-09.

	District.	Amount as per Treasury account.	Deduct—		Net collections.	Add—		Amount as per demand collection and balance statement (Columns 7 & 8 of Appendix M).
			Collections made on account of other districts.	Collections on account of future Kists.		Collections made in other districts, etc.	Collections made in advance and subsequently brought to account.	
1		2	3	4	5	6	7	8
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	Karáchi	10,75,814	5,65,845	30,239	4,79,230	...	22,731	5,01,961
2	Hyderabad	2,48,953	...	42,251	2,06,702	3,91,361	35,977	6,34,040
3	Thar and Párkar ...	92,973	...	8,376	84,597	30,183	7,616	1,22,396
4	Lárkána	1,76,677	...	10,913	1,65,764	74,961	14,180	2,54,805
5	Sukkur	2,89,882	...	15,853	2,74,029	...	16,402	2,90,431
6	Upper Sind Frontier..	49,121	...	4,726	44,395	26,128	3,786	73,309
	Total ..	19,32,920	5,65,845	1,12,358	12,54,717	5,22,633	99,692	18,76,942

Karáchi, 4th September 1909.

P. PHILLIPOWSKY,
Assistant Commissioner of Salt,
Excise and Opium in Sind.

APPENDIX O.

Statement showing the number of offences against the A'bkári Laws in each District of the Province of Sind detected by Government Establishment and the Country Spirit Farmers' men under the heads (1) Offences relating to Liquor and (2) Offences relating to Hemp Drugs during the year 1908-09.

District.	Cases Detected.																								Cases in which Convictions were obtained.
	Offences relating to Liquor.									Offences relating to Hemp Drugs.															
	Illicit Distillation and possession of implements, etc., for the same.			Illicit importation and possession of Liquor.			Other Miscellaneous Offences.			Illicit Cultivation and Manufacture.			Illicit importation.			Illicit Transport, Possession or Sale.			Other Miscellaneous Offences.			Total.			
	By Government Establishment.	By Country Spirit Farmers' men.	Total.	By Government Establishment.	By Country Spirit Farmers' men.	Total.	By Government Establishment.	By Country Spirit Farmers' men.	Total.	By Government Establishment.	By Country Spirit Farmers' men.	Total.	By Government Establishment.	By Country Spirit Farmers' men.	Total.	By Government Establishment.	By Country Spirit Farmers' men.	Total.	By Government Establishment.	By Country Spirit Farmers' men.	Total.	By Government Establishment.	By Country Spirit Farmers' men.	Total.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26
1. Karáchi	...	...	...	...	...	...	1	...	1	...	...	...	...	...	...	...	...	...	1	...	1	2	...	2	2
2. Hyderabad	1	...	1	...	...	...	2	...	2	2	...	2	...	...	...	6	...	6	6	...	6	17	...	17	10
3. Thar and Párkar ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
4. Lárkána	...	...	...	5	...	5	...	...	...	4	...	4	5	...	5	3	...	3	...	...	...	17	...	17	16
5. Sukkur	...	...	...	1	...	1	...	...	...	1	...	1	4	...	4	...	...	...	3	...	3	9	...	9	8
6. Upper Sind Frontier.	...	...	...	...	...	...	2	...	2	...	...	...	10	...	10	1	...	1	...	...	...	13	...	13	8
Total for 1908-1909 ...	1	...	1	6	...	6	5	...	5	7	...	7	19	...	19	10	...	10	10	...	10	58	...	58	44
Total for 1907-1908 ...	...	...	...	9	...	9	1	...	1	10	...	10	24	...	24	8	...	8	2	...	2	54	...	54	48

APPENDIX P.

Statement showing the number of cases under the Opium Act investigated and the manner in which they were disposed of during the year 1908-09.

District.	Number of Cases.									Number of persons tried.	Number of persons discharged or acquitted.	Number of persons convicted.	Nature and Amount of Punishment awarded.					Quantity of contraband Opium seized.
	Illegal cultivation of Poppy.	Illegal manufacture of Opium.	Illegal possession of Opium.	Illegal transports of Opium.	Illegal imports of Opium.	Illegal export of Opium.	Illegal sale of Opium.	Breach of conditions of License.	Total.				Rigorous imprisonment.	Simple imprisonment.	Fine.			
															Total amount adjudged.	Amount recovered.	Imprisonment awarded in default of payment.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
1. Karáchi	...	...	1	...	1	...	...	...	2	2	...	2	...	...	Rs. 45	Rs. 45	...	Tolas. 77½
2. Hyderabad	...	...	2	...	...	...	...	...	2	2	...	2	one month.	...	20	20	Rigorous Imprisonment for 3 weeks.	...
3. Thar and Párkar ...	...	...	...	...	1	...	...	...	1	1	...	1	...	...	2	2	...	T. g. 2 35
4. Lárkána	...	...	...	...	...	...	...	...	..	...	...	...	...	...	...	...	...	...
5. Sukkur	...	...	2	...	2	...	...	...	4	4	1	3	...	(1) 1 week (2) 1 mon. (3) 5 days	35	35	...	T. g. 8 7
6. Upper Sind Frontier ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Total for 1908-1909 ...	...	...	5	...	4	...	...	...	9	9	1	8	...	...	102	102	...	Lbs. T. g. 2 7 132
Total for 1907-1908 ...	...	...	2	...	6	...	...	1	9	8	2	6	2	...	97	97	...	Lbs. T. g. 9 38 90

P. PHILLIPOWSKY,
Assistant Commissioner of Salt,
Excise and Opium in Sind.

Karáchi, 4th September 1909.

IMPERIAL FORM No. 1.

Excise Revenue and Net Revenue of 1908-09.

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
	Detail of Gross Receipts during the year by Districts from 1st April 1908 to 31st March 1909.													
District.	Imported liquors.	Spirits manufactured in India paying duty at higher rates than ordinary country spirit.	Country Spirits and Fermented Liquors.					Opium and its preparations, including Poppy-heads.				Drugs other than Opium. Gánja, Bhang and Charas.		
	License fees.	Duty on spirits.	Still-head duty.	License fees for sale of country spirit.	Toddy-shop license fees.	Distillery fees.	Total.	Duty.	License fees.	Gain on sale-proceeds of opium.	Total.	Duty.	License fees.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Karáchi	13,852	118	3,44,558	14,617	2,060	...	3,61,235	19,142	13,673	7,703	40,518	18,304	48,216	67,020
Hyderabad	3,762	.....	3,92,662	12,762	...	3,291	4,08,715	35,043	18,353	14,102	67,498	67,050	50,838	1,17,888
Lárkána	456	.....	1,41,929	4,085	15	...	1,46,029	11,037	6,627	4,441	22,105	53,817	20,973	74,790
Sukkur	2,178	.....	1,20,853	4,760	...	...	1,25,613	17,069	10,662	6,869	34,600	72,781	37,696	1,10,477
Thar and Párkar ...	...	.....	42,759	2,899	...	...	45,658	20,571	11,707	8,278	40,556	4,212	11,290	15,502
Upper Sind Frontier.	105	.....	43,119	1,265	...	...	44,384	2,931	1,987	1,180	6,098	11,133	8,503	19,636
Total ...	20,353	118	10,85,880	40,388	2,075	3,291	11,31,634	1,05,793	63,009	42,573	2,11,375	2,27,797	1,77,516	4,05,313
Total for 1907-08 ...	19,526	854	11,22,320	38,830	1,175	3,291	11,65,616	1,10,105	61,932	32,567	2,04,544	2,33,627	1,38,551	3,72,178

1	16	17	18	19	20	21	22	23	24
	Detail of Gross Receipts during the year by Districts from 1st April 1908 to 31st March 1909—*continued.*								
District.	Fines, Forfeitures and Miscellaneous.					Grand Total.	Total Charges as in Form 2.	Net Revenue in the year.	Remarks.
	Fines and forfeitures under Abkári Act.	Fines and forfeitures under Opium Act.	Other items, Abkári Revenue.	Other items, Excise Opium Revenue.	Total.				
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Karáchi	15	45	.....	.....	60	4,82,803	4,652	4,78,151	
Hyderabad	.....	...	.....	33	33	5,97,896	20,875	5,77,021	
Lárkána	.....	...	170	.....	170	2,43,550	12,204	2,31,346	
Sukkur	.....	...	.....	15	15	2,72,883	6,104	2,66,779	
Thar and Párkar ...	.....	2	.....	2	4	1,01,720	16,697	1,85,023	
Upper Sind Frontier.	10	...	66	3	79	70,302	14,698	55,604	
Total ...	25	47	236	53	361	17,69,154	75,230	16,93,924	
Total for 1907-08 ...	143	114	173	56	486	17,63,204	46,369	17,16,835	

Karáchi, 4th September 1909.

P. PHILLIPOWSKY,
Assistant Commissioner of Salt,
Excise and Opium in Sind.

IMPERIAL FORM No. 2.

Excise Charges of 1908-09.

1	2	3	4	5	6	7	8
District.	Detail of Charges during the year.					Grand Total Charges.	Remarks.
	Establishment.	Travelling Allowance.	Supplies and Services.	Contingencies.	Refunds.		
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	
Karáchi ... ... A'bkári ...	3,606 6 0	300 0 0	.....	240 0 0	505 8 0	4,651 14 0	
Opium ...	.....	.....	.....	.....	.....	.....	
Total ...	3,606 6 0	300 0 0	.....	240 0 0	505 8 0	4,651 14 0	
Hyderabad ... ... A'bkári ...	11,743 0 0	29 0 0	121 0 0	282 0 0	125 0 0	12,300 0 0	
Opium ...	7,821 0 0	40 0 0	166 0 0	548 0 0	.....	8,575 0 0	
Total ...	19,564 0 0	69 0 0	287 0 0	830 0 0	125 0 0	20,875 0 0	
Lárkána ... ... A'bkári ...	9,236 0 0	1,063 0 0	.....	1,140 0 0	310 0 0	11,749 0 0	
Opium ...	215 0 0	76 0 0	.....	164 0 0	.....	455 0 0	
Total ...	9,451 0 0	1,139 0 0	.....	1,304 0 0	310 0 0	12,204 0 0	
Sukkur ... ... A'bkári ...	2,329 12 10	540 15 6	.....	118 0 0	.....	2,988 12 4	
Opium ...	1,294 2 5	1,525 5 10	.....	295 6 5	.....	3,114 14 8	
Total* ...	3,623 15 3	2,066 5 4	.....	413 6 5	.....	6,103 11 0	
Thar and Párkar ... A'bkári ...	.....	.....	.....	.....	.....	.....	
Opiu ...	14,287 0 0	1,862 0 0	93 0 0	456 0 0	.....	16,698 0 0	
Total ...	14,287 0 0	1,862 0 0	93 0 0	456 0 0	.....	16,698 0 0	
Upper Sind Frontier ... A'bkári ...	8,717 14 9	623 0 6	554 0 8	105 10 3	.....	10,000 10 2	
Opium ...	2,337 9 3	2,357 1 0	.....	2 4 8	.....	4,696 14 11	
Total ...	11,055 8 0	2,980 1 6	554 0 8	107 14 11	.....	14,697 9 1	
Total Charges for the year ...	61,587 13 3	8,416 6 10	934 0 8	3,351 5 4	940 8 0	75,230 2 1	
Total for 1907-1908 ...	33,984 6 4	16,661 15 0	704 12 0	4,789 10 7	227 2 8	46,367 14 7	

* Includes Rs. 15-9-4 on account of Bonus and Rs. 6 on account of grain compensation.

P. PHILLIPOWSKY,
Assistant Commissioner of Salt,
Excise and Opium in Sind.

IMPERIAL FORM No. 3.

Manufactories, Licenses and Shops.

1	2	3	4	5	6	7	8	9	10	11	12
	Manufacture of Liquor, Number of				Vend of Liquor and Drugs.						
					Number of Wholesale Licenses for sale of						
District.	Breweries.	Distilleries for the manufacture of spirit paying duty at higher rates than ordinary country spirits.	Country Spirit Distilleries.		European liquors imported or manufactured in India.	Methylated spirits.	Rectified spirit.	Country spirit.	Country fermented liquor (toddy).	Opium and its preparations.	Drugs other than Opium.
			Central Distilleries, public or private. Mhowra and Molasses spirit.	Out-stills.							
Karáchi ...	...	...	...	...	29	15	4	6	...	...	7
Hyderabad ...	...	...	1	...	8	7	1	1	...	...	5
Lárkána ...	...	...	...	...	2	...	...	2	...	...	6
Sukkur ...	...	...	...	...	5	7	1	6	...	...	9
Thar and Párkar ...	...	...	...	...	...	...	...	...	...	...	1
Upper Sind Frontier...	...	...	...	...	1	1	...	2	...	...	1
Total ...	...	...	1	...	45	30	6	17	...	...	29
Total for 1907-1908 ...	...	...	1	...	44	29	5	17	...	...	27

1	13	14	15	16	17	18	19	20	21	22	23	24
	Vend of Liquor and Drugs—*continued.*											
	Number of Special Licenses for Retail Sale of Liquors, otherwise than in ordinary retail shops, *e. g.*, Hotels, Refreshment rooms and Steamers.					Number of Shops Licensed to sell by Retail.						
District.	Hotels.	Ordinary Refreshment Rooms and Stalls.	Railway Refreshment Rooms.	Travellers' Bungalows.	Temporary Refreshment Stalls.	European liquors imported or manufactured in India.	Country spirit.	Country fermented liquor (toddy). Toddy-shop licenses.	Opium and its preparations. Raw Opium.	Opium and its preparations. For medical purposes (druggists' permits and the like).	Drugs other than Opium (Bhang, Ganja, etc.).	Remarks.
Karáchi ...	6	11	2	...	54	...	61	3	44	10	(*a*)69	(*a*) This includes 5 shops for the sale of cocaine.
Hyderabad ...	1	1	1	...	1	...	82	...	86	...	(*b*)162	(*b*) Do. 14 shops, do. Do. 27 Do. for the sale of morphia. Do. 3 for the sale of medicated wines.
Lárkána ...	...	...	1	...	...	1	56	1	33	2	120	
Sukkur ...	...	2	4	...	11	...	46	...	43	9	(*c*)94	(*c*) Do. 1 shop for the sale of medicated and tonic wines. Do. 3 shops for the sale of cocaine.
Thar and Párkar ...	...	...	...	...	...	...	17	...	48	...	34	
Upper Sind Frontier.	...	...	...	...	...	...	18	...	10	2	(*d*)35	(*d*) Includes one shop for the sale of cocaine.
Total ...	7	14	8	...	66	1	280	4	264	23	514	
Total for 1907-1908 .	8	12	7	...	63	...	293	4	263	20	517	

P. PHILLIPOWSKY,
Assistant Commissioner of Salt,
Excise and Opium in Sind.

Karáchi, 4th September 1909.

IMPERIAL FORM No. 4.

Duty and Consumption.

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
	Spirits manufactured in India paying duty at higher rates than ordinary country spirits.										Country Spirits issued from Central Distilleries, public or private.			
	Ordinary Spirits.		Spirits of Wine.		Methylated Spirits of Wine.		Perfumed Spirits.		Malt Liquor.		Issues of Imperial Gallons.			
											Uran Liquor.		Kotri Liquor.	
District.	Issues at average strength of ( )° Imperial Gallon.	Rate of duty per Imperial Gallon of ( ) London Proof.	Issues, Imperial Gallons.	Rate of duty per Imperial Gallon of ( ) London Proof.	Issues, Imperial Gallons.	Rate of duty per Imperial Gallon.	Issues, Imperial Gallons.	Rate of duty per Imperial Gallon.	Issues, Imperial Gallons.	Rate of duty per Imperial Gallon.	At strength of 25° to 25° U. P.	At strength of 12° U.P. and London Proof.	At strength of 35° to 40° U. P.	At strength of 4° to 8° U. P.
	Doz.	Rs.	Doz.	Rs.	Doz.		Doz.		Doz.		Gals.	Gals.	Gals.	Gals.
Karáchi	...	...	16½	7	30	5 per cent. *ad valorem*.	...	...	...	...	54,389	3,474	1,133	32,209
Hyderabad	...	...	...	...	...	...	...	...	...	...	5,878	103	2,852	73,405
Lárkána	...	...	...	...	...	...	...	...	...	...	.....	.....	1,175	27,769
Sukkur	...	...	...	...	...	...	...	...	...	...	.....	.....	4,564	23,764
Thar and Párkar	...	...	...	...	...	...	...	...	...	...	.....	.....	381	8,535
Upper Sind Frontier ...	...	...	...	...	...	...	...	...	...	...	20	.....	771	8,207
Total ...	...	...	16½	7	30	5 per cent. *ad valorem*.	...	...	...	...	60,287	3,577	10,875	1,73,889
Total for 1907-1908 ...	50	7	71½	7	20	5 per cent. *ad valorem*.	...	...	...	...	63,413	3,028	11,757	1,80,147

1	16	17		18	19	20	21			22
	Country Spirits issued from Central Distilleries, public or private—*continued*.			Opium and its Preparations.			Other Drugs.			
	Issues of Imperial Gallons—*contd*.	Rates of duty.			Prices per ser (2 lbs. of 40 tolas each).		Amount sold by retail in sers (1 ser = 2 lbs. of 40 tolas each).			
District.	Equivalent of London proof of the total of columns 12, 13 and 14.	Strength.	Per Gallon.	Issues in sers (1 ser = 2 lbs. of 40 tolas each) from Government Treasuries (or in districts where the supply is not derived entirely from Treasuries, amount sold by retail).	Wholesale, that is, price at which opium is sold from the Treasury.	Retail average price at which retail vendors sell.	Bhâng.	Gánja.	Charas.	Remarks.
	Gals.		Rs. a. p.	S.	Rs.	Rs.	S.	S.	S.	
Karáchi	74,017	Kotri.		1,861			6,005	313	2,587	
Hyderabad	75,194	35° to 40°	2 10 0	3,407			3,6353	164	4,412	
Lárkána	28,937	4° to 8°	5 0 0	1,073			26,563	11	2,145	
Sukkur	25,191	Uran.		1,659½	25	33	32,603	89	2,266	
Thar and Párkar	8,261	25° to 28°	3 0 0	2,000			4,199	33	1,029	
Upper Sind Frontier	8,311	12°U.P. to L.P.	5 0 0	285			3,639	6	933	
Total ...	2,17,911	.....	...	10,285½	...	.....	1,09,362	615	13,372	
Total for 1907-1908 ...	2,25,959	.....	...	10,704	...	.....	1,05,758	674	12,590	

P. PHILLIPOWSKY,

Assistant Commissioner of Salt,
Excise and Opium in Sind.

IMPERIAL FORM No. 5.

Incidence of Consumption.

1	2	3	4	5	6	7
District.	Population.				Number of Persons per Retail Shop for sale of Liquors.	
	Hindus.	Musalmans.	Others.	Total.	Country Spirits, column 17 of Form 3.	Country Fermented Liquors, column 18 of Form 3.
Karáchi	93,085	344,514	8,914	446,513	7,320	148,824
Hyderabad... ...	236,798	726,547	1,665	965,010	10,768	...
Lárkána	97,687	557,651	745	656,083	12,149	656,083
Sukkur	143,299	379,189	857	523,345	11,377	...
Thar and Párkar ...	157,620	229,394	38,900	387,914	22,818	...
Upper Sind Frontier.	22,765	209,192	88	232,045	12,891	...
Total ...	751,254	2,446,487	13,169	3,210,910	11,468	802,728
Total for 1907-1908	751,254	2,446,487	13,169	3,210,910	10,959	8,02,728

1	8	9	10	11	12	13	14
District.	Number of Persons per Retail Shop for sale of Drugs.		Gross Excise Receipts per ten thousand of Total Population to nearest Rupee.			Net Excise Revenue from all sources per ten thousand of total population, see column 22 of Form 1.	Remarks.
	Opium and its preparations, column 19 of Form 3.	Other Drugs, column 21 of Form 3.	From Spirits and Fermented Liquors, total of columns 2, 3 and 7 of Form 1.	From Opium and its preparations, column 11 of Form 1.	From Drugs other than Opium, column 14 of Form 1.		
			Rs.	Rs.	Rs.	Rs.	
Karáchi	10,148	6,977	8,403	907	1,501	10,708	
Hyderabad	11,221	8,178	4,240	609	1,221	5,979	
Lárkána	19,881	5,467	2,313	337	1,144	3,526	
Sukkur	12,171	5,620	2,442	661	2,111	5,098	
Thar and Párkar ...	8,082	11,409	1,177	1,045	400	4,770	
Upper Sind Frontier.	23,205	6,630	1,917	263	846	2,396	
Total ...	12,163	6,247	3,588	658	1,262	5,275	
Total for 1907-1908	12,208	6,217	3,818	637	1,159	5,346	

Karáchi, 4th September 1909.

P. PHILLIPOWSKY,
Assistant Commissioner of Salt,
Excise and Opium in Sind.

REPORT OF THE ADMINISTRATION OF THE A'BKA'RI DEPARTMENT IN ADEN AND PERIM FOR THE OFFICIAL YEAR 1908-09.

I.—The Constitution of the Department and System of Administration.

1. There have been no changes in the sanctioned strength of the Department, and the sources of Revenue have remained unaltered ; these are detailed under " Receipts " in paragraph 3.

2. No separate Excise Establishment is maintained at Perim where the work of the A'bkári Department is carried out by the local Police under the Assistant Resident, Perim.

II.—Financial Result of the Year's Administration.

3. In the following tables the realizations and the expenditure of the year under report are contrasted with those of the previous year :—

Receipts.

No.	Items.	Aden.		Perim.		Total.	
		1907-08.	1908-09.	1907-08.	1908-09.	1907-08.	1908-09.
		Rs.	Rs.	Rs.	Rs.	Rs	Rs.
1	Duty on imported foreign liquors ...	33,642	60,024	1,297	979	34,939	61,003
2	License fees for the sale of imported foreign liquors	6,300	6,300	100	100	6,400	6,400
3	Still-head duty on country liquor ...	21,044	21,737	...	...	21,044	21,737
4	License fees for the manufacture and sale of country liquor	400	400	...	...	400	400
5	License fees for the manufacture and sale of intoxicating drugs ...	2,550	2,025	...	...	2,550	2,025
6	Duty on intoxicating drugs ...	...	860	...	...	...	860
7	Miscellaneous	841	1,141	...	...	841	1,141
	Total ...	64,777	92,487	1,397	1,079	66,174	93,566

The total Abkári revenue amounted to Rs. 93,566 against Rs. 66,174 in last year, showing an increase of Rs. 27,392 attributable chiefly to Item 1, *viz.*, " Duty on imported foreign liquors," under which head there was a considerable decrease last year on account of the facts explained in paragraph 3 of that year's report.

Expenditure.

No.	Items.	Aden.	
		1907-08.	1908-09.
		Rs.	Rs.
1	Establishment	9,206	9,234
2	Contingencies	804	786
	Total ...	10,010	10,020

III.—Imported Foreign Liquors.

4. The details of the quantities of Foreign liquors, wines and spirits passed for consumption in Aden and Perim respectively, during 1908-09 and the previous year, are given in the subjoined statement:—

No.	Items.	Aden.		Perim.		Total, Aden and Perim.		Aden.		Perim.	
		1907-08.	1908-09.	1907-08.	1908-09.	1907-08.	1908-09.	Increase.	Decrease.	Increase.	Decrease.
		Gls.	Gls.	Gls.	Gls.	Gls.	Gls.	Gls.	Gls.	Gls.	Gls.
1	Liquors, *viz.*, Ale, Beer and other fermented liquors ...	167,250	123,752	234	148	167,484	123,900	...	43,498	...	86
2	Rum	408	1,580	6	4	414	1,584	1,172	...	...	2
3	Spirits, *viz.*, Brandy, Whisky, Gin, and other sorts	2,920	6,281	220	182	3,140	6,463	3,361	...	...	38
4	Spirits used in arts and unfit for human consumption	228	293	4	...	232	293	65	...	...	4
5	Wines, *viz.*, Champagne and other sparkling wines ...	304	454	11	...	315	454	150	...	...	11
6	Wines, *viz.*, Port, Claret, Sherry, and other sorts ...	4,991	5,314	86	14	5,077	5,328	323	...	...	72
7	Liqueurs	140	126	10	4	150	130	...	14	...	6
8	Perfumery	118	123	...	...	118	123	5	...	...	...
	Total ...	176,359	137,923	571	352	176,930	138,275	5,076	43,512	...	219

5. Fourteen licenses were issued in Aden and one at Perim for the sale of imported foreign liquors against the same number in last year, *viz.* 1907-08.

IV.—Country Liquor.

6. The quantity of Country liquor manufactured in Aden, during the year under report together with that of the previous year, is given in the subjoined statement :—

Items.	1907-08.	1908-09.
In Aden.	Gallons.	Gallons.
Date Liquor 50° U. P.	9,100	9,400
Date Liquor 25° U. P.	.....	.....
In Perim.		
Nil.		
Total ..	9,100	9,400

V.—Intoxicating Drugs.

7. The details of the consumption of Intoxicating drugs, including Opium, are given in the following table together with those of the previous year :—

District.	Gánja.		Májum.		Bháng.		Opium.	
	1907-08.	1908-09.	1907-08.	1908-09.	1907-08.	1908-09.	1907-08.	1908-09.
	Mds. lb. t.	Mds. lb. t.	Mds. lb. t.	Mds. lb. t.	Mds. lb. t.	Mds. lb. t.	Mds. lb. t.	Mds. lb. t.
Aden and Shaik Othman ...	12 24 2	10 25 0	0 0 24	.....	1 8 0	0 13 26	3 27 23	4 5 13
Perim				*Nil.*				

OPIUM.

VI.—The Year's Transactions.

102 lbs. of excise Opium were sold during the year against 124 lbs. in 1907-08. The Opium revenue amounted to Rs. 2,350 as per details shown in the following table and contrasted with that of the previous year :—

Items.	1907-08.	1908-09.	Increase.	Decrease.
	Rs.	Rs.		Rs.
Sale of Opium	1,412	1,275	...	137
License fees for the Opium Farm	1,300	1,075	...	225
Total ...	2,712	2,350	...	362

VII.—Incidence of Taxation.

8. The incidence of A'bkári taxation per head of population (according to the Census returns of 1901) for the year under report and the previous year is noted in the statement given below :—

Place.	Population as per Census of 1901.	1907-08.		1908-09.	
		Realization.	Incidence of taxation per head.	Realization.	Incidence of taxation per head.
		Rs.	Rs. a. p.	Rs.	Rs. a. p.
Aden	42,738	64,777	1 8 3	92,487	2 2 7
Perim	1,236	1,397	1 2 1	1,079	0 14 0
Total ...	43,974	66,174	...	93,566	...

VIII.—Offences.

9. There was one offence committed against the A'bkári Law, *viz.*, "Illegal sale of Country Liquor" by an Arab. The accused was convicted and the liquor confiscated.

IX.—Staff.

10. Captain A. H. E. Mosse was in charge of the office of the Collector of A'bkári, Aden, from 1st April 1908 to 25th June 1908 and Captain W. M. P. Wood for the rest of the year.

From the beginning of the year up to 18th July 1908 Mr. W. J. Connell held charge of the appointment of Inspector. Mr. Connell was transferred to Bombay on 19th July 1908 and Mr. DeSouza acted for him until the arrival of Mr. L. Hubbard on 7th August 1908, since which date Mr. Hubbard held charge of this appointment, and performed his duties most satisfactorily. Messrs. Coutinho and DeSouza have held the posts of Gauger and Sub-Inspector respectively and have done their work well.

C. F. HAROLD, Major,
Collector of A'bkári, Aden.

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(Below letter No. 256, dated the 15th May 1909, from the Collector of A'bkári and Salt Revenue, Aden, submitting the Administration Report of the A'bkári and Opium Departments in Aden and Perim for the official year ending 31st March 1909.)

No. A.—1243 of 1909.

Dated 19th May 1909.

Forwarded, with compliments, to the Secretary to Government, Revenue Department, Bombay.

W. MEREWETHER, Major,
Acting Political Resident, Aden.

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